Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1926-27

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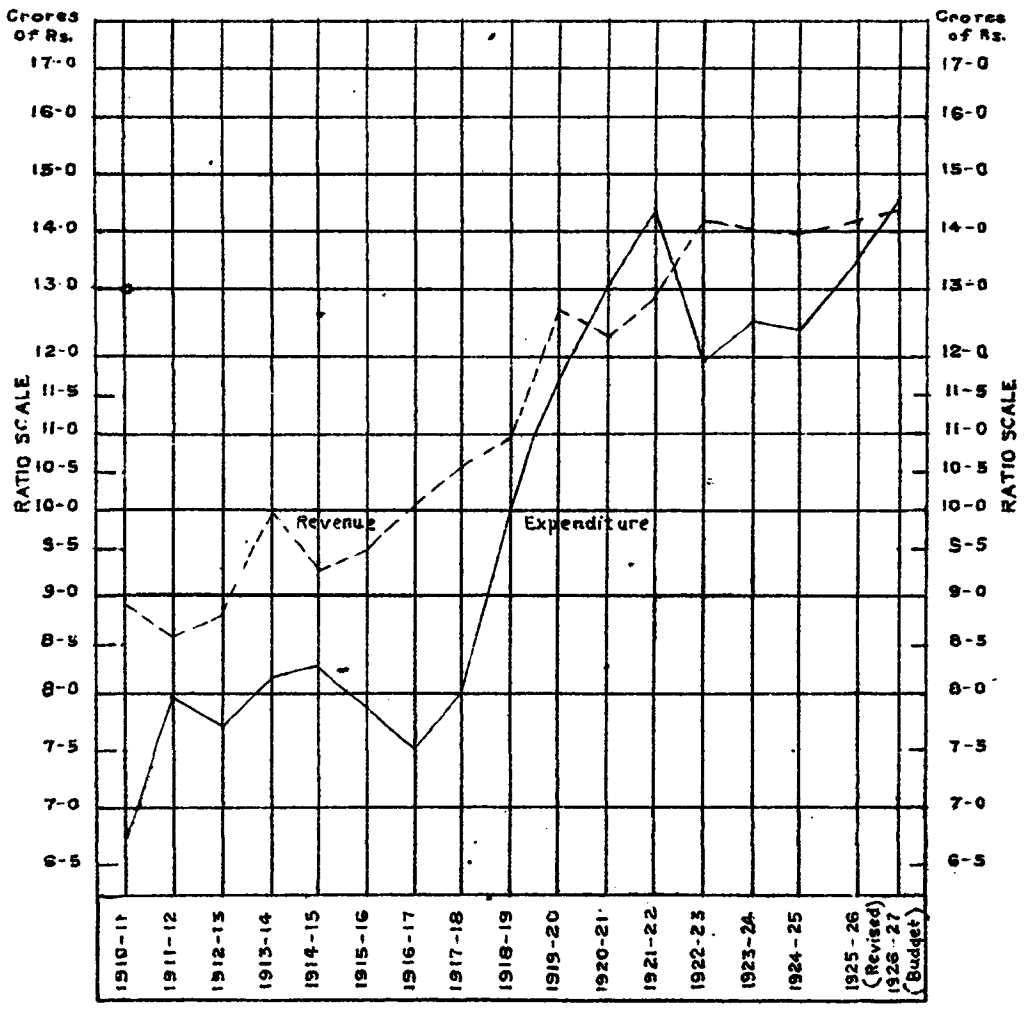
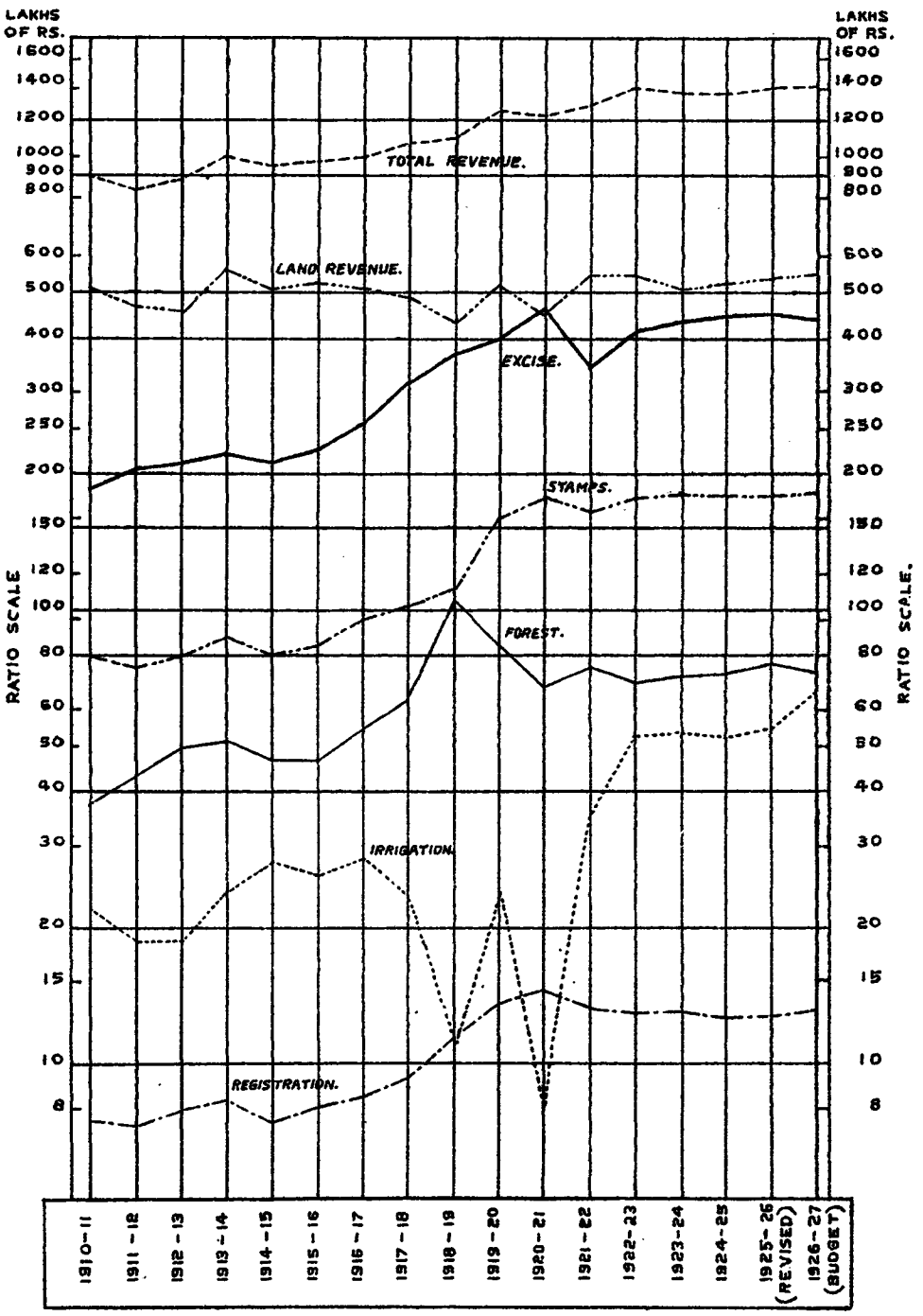
1.

GROWTH OF REVENUE (Ordinary) AND EXPENDITURE (Charged to Revenue) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION.



II

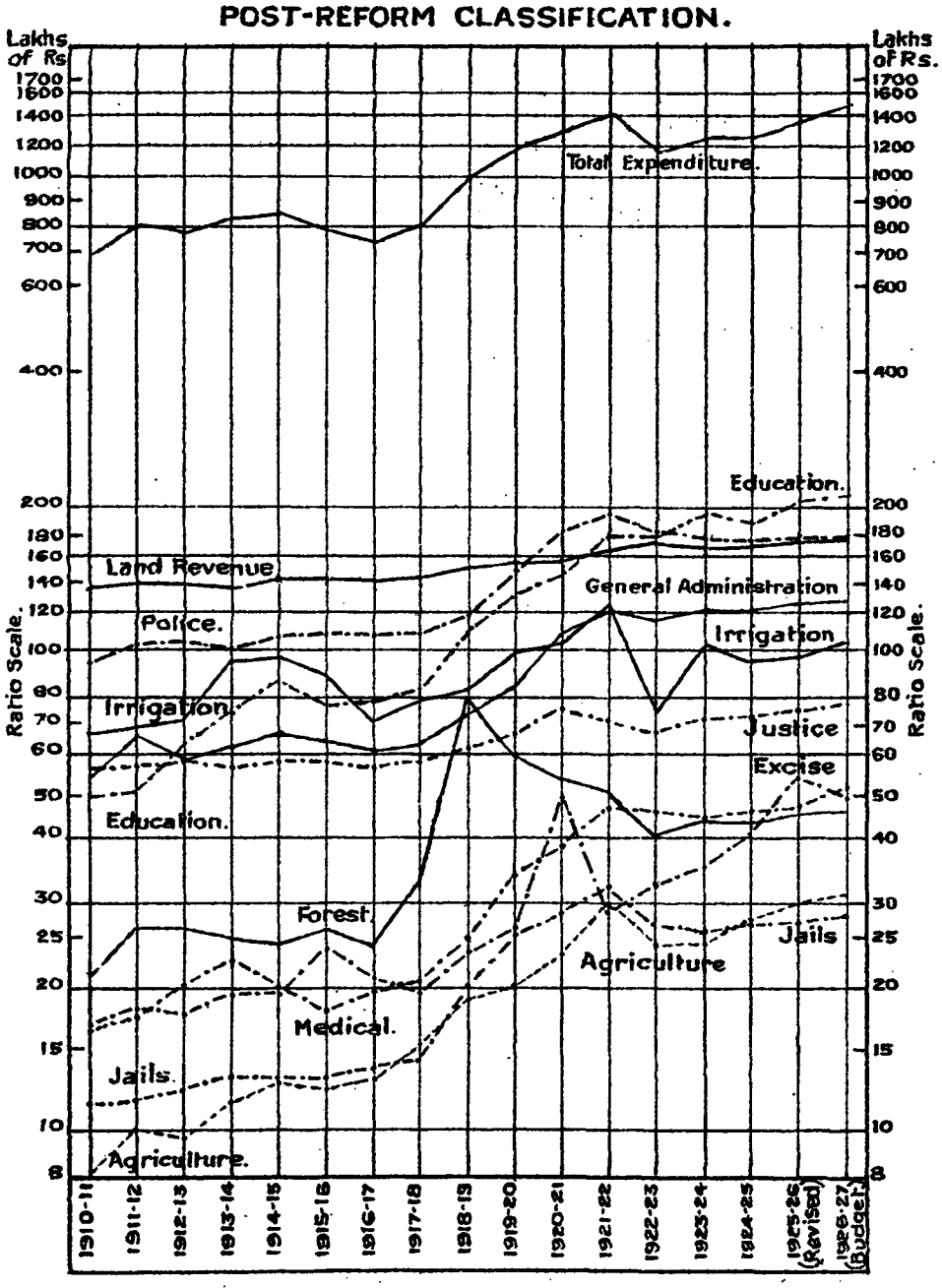
GROWTH OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION



G.P.Z.O. 26.

III

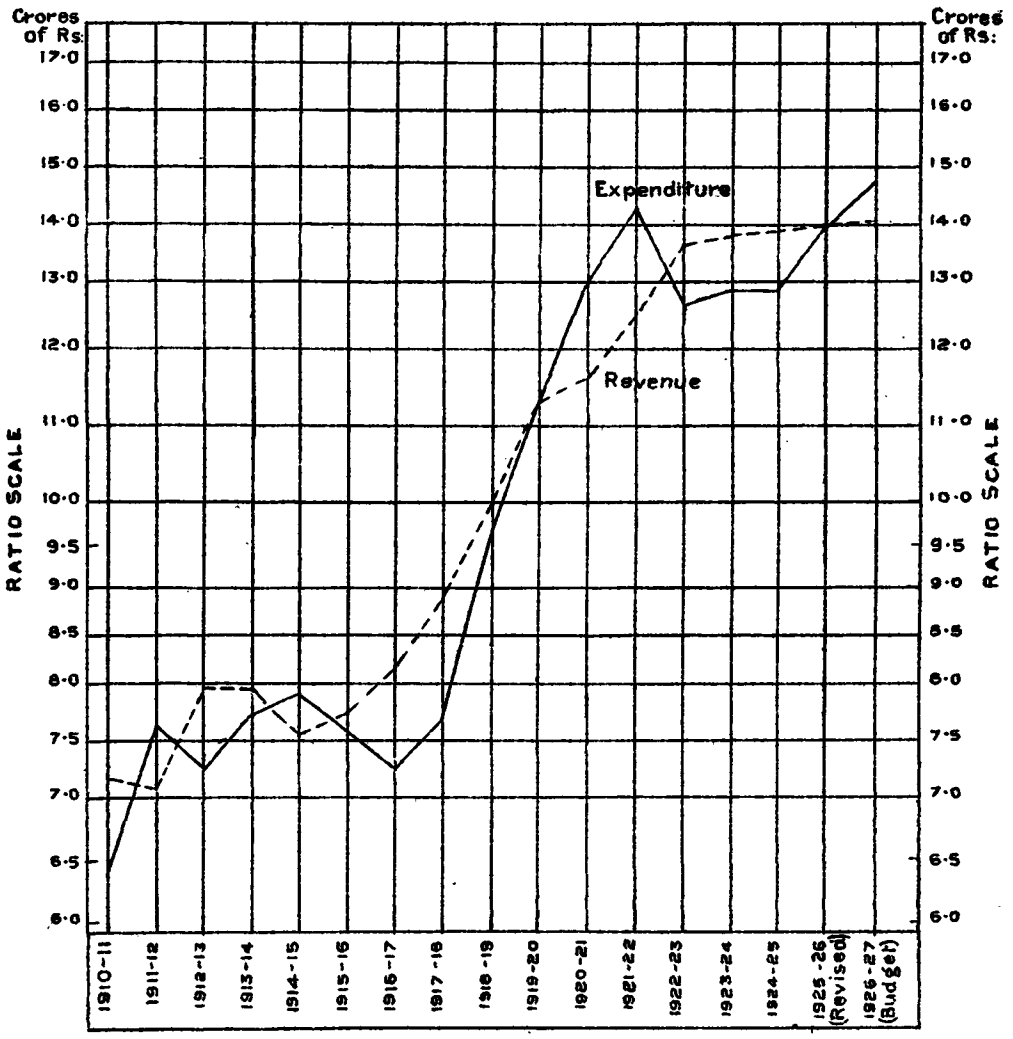
GROWTH OF EXPENDITURE (Charged to Revenue) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION.



L. G.R.Z.O.26.

IV

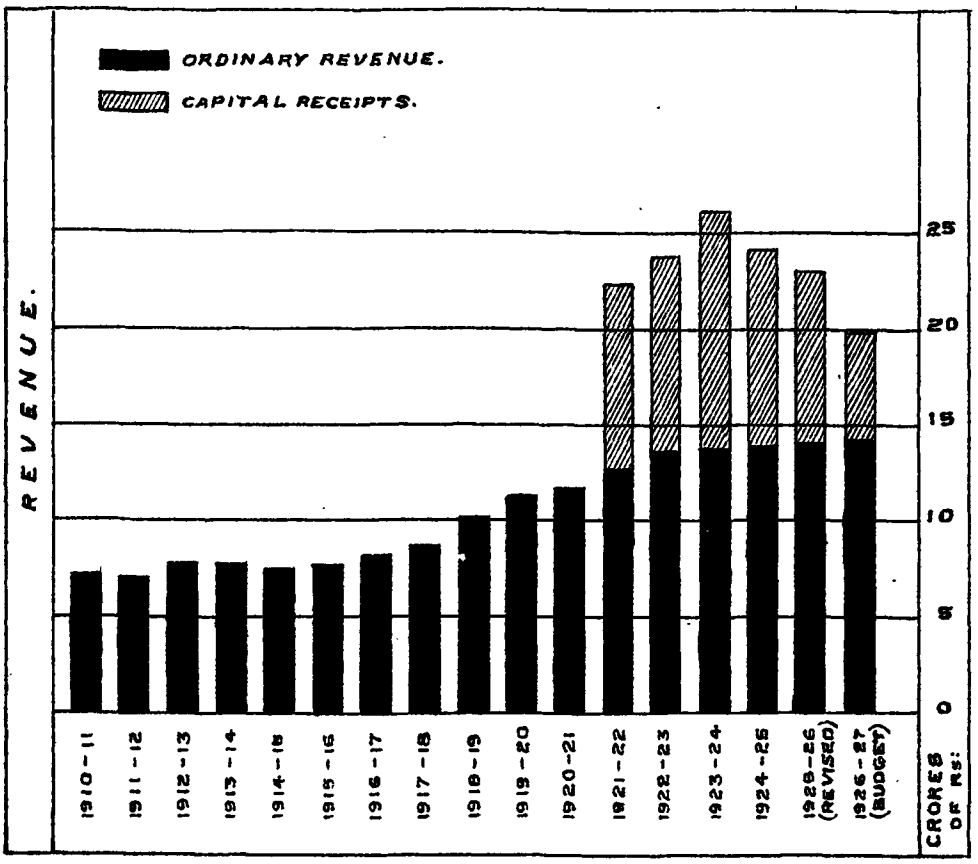
GROWTH OF ACTUAL REVENUE (Ordinary) AND EXPENDITURE (Charged to Revenue) OF THE GOVERNMENT OF BOMBAY.

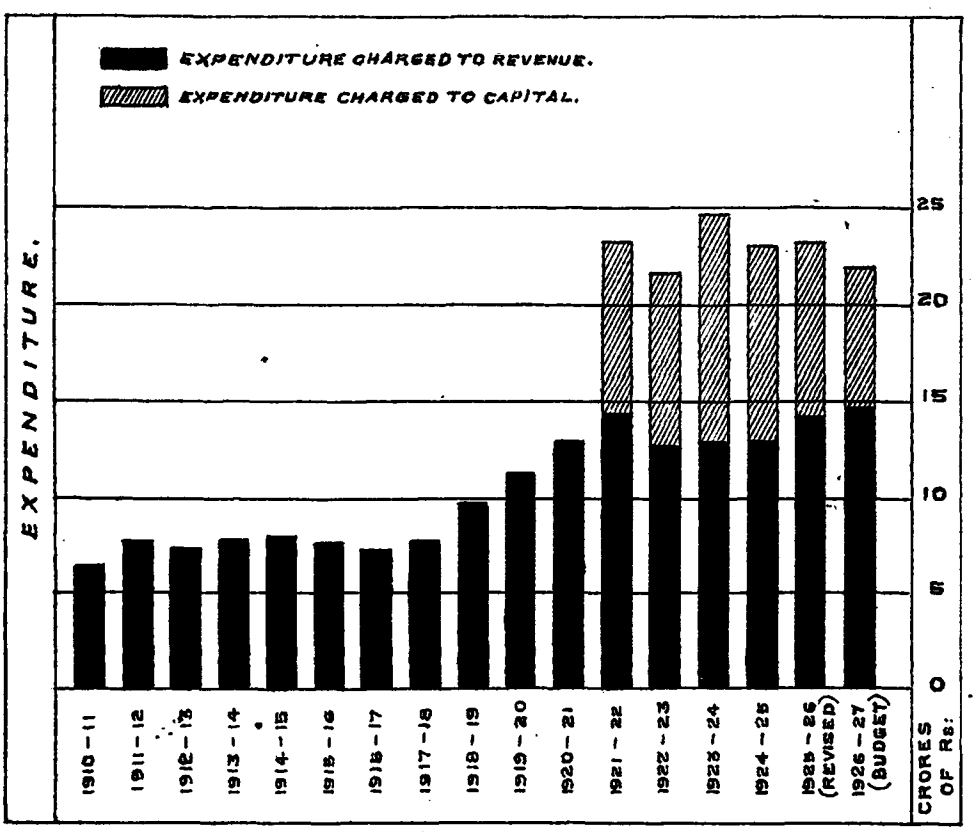


G.P.Z.O.26

V

TOTAL RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF BOMBAY.





NOTE:- Development transactions are included under Capital Heads.

STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD,

ACCOUNTS FOR THE FIVE YEARS ENDING 1924-25

AND

BUDGET AND REVISED ESTIMATES FOR 1925-26.

No. of Account Head.	Heads of Revenue.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Budget.	1925-26, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	...	1,14,58	3,00	...	...	...	...
V	Land Revenue	4,31,47	5,47,44	5,58,69	5,08,89	5,16,53	5,60,00	5,23,66
VI	Excise	4,54,86	3,42,69	4,22,79	4,34,59	4,42,98	4,49,69	4,45,96
VII	Stamps { A.—Non-judicial ...	1,01,03	84,38	94,85	91,20	97,85	1,05,55	95,50
	{ B.—Judicial ...	76,26	79,98	81,78	88,69	80,21	79,04	77,50
VIII	Forest	68,64	74,94	70,37	71,50	73,08	74,05	76,50
IX	Registration	14,46	13,27	13,02	12,87	12,49	13,50	12,60
IX-A	Scheduled Taxes	...	...	2,66	9,40	9,03	9,50	15,50
	Total ..	11,46,72	12,57,28	12,47,16	12,17,14	12,32,17	12,91,33	12,47,22
	Irrigation, Navigation, Embankment and Drainage Works.							
XIII	Works for which capital accounts are kept.	6,64	34,39	52,28	53,34	52,63	53,66	54,18
XIV	Works for which no capital accounts are kept.	1,19	1,31	97	68	65	70	75
	Total ...	7,83	35,70	53,25	54,02	53,28	54,36	54,93
	Debt Service.							
XVI	Interest { Ordinary ...	13,43	16,37	21,28	19,68	15,97	1,11,13	1,21,14
	{ Development ...	...	49,77	58,79	83,24	1,16,70	48,14	48,46
	Total ...	13,43	66,14	80,07	1,02,92	1,32,67	1,59,27	1,69,60
	Civil Administration.							
XVII	Administration of Justice ...	10,47	10,73	13,87	14,82	15,14	16,12	15,52
XVIII	Jails and Convict Settlements ...	4,49	4,61	4,84	5,18	4,59	4,80	5,18
XIX	Police	2,25	2,42	7,69	5,90	5,00	4,75	6,10
XX	Ports and Pilotage	49	40	38	...	...	...	...
XXI	Education	7,44	7,70	9,58	10,04	11,21	9,78	10,24
XXII	Medical	6,81	5,72	6,52	6,48	6,25	6,15	6,50
XXIII	Public Health	14	16	4,76	8,35	5,65	3,79	4,25
XXIV	Agriculture	2,58	2,87	3,53	3,54	3,37	3,26	3,26
XXV	Industries	20	22	43	4	4	27	3
XXVI	Miscellaneous Departments ...	94	1,08	1,20	2,01	2,12	2,00	2,00
	Total ...	35,81	35,91	52,80	56,36	53,37	50,92	53,08
	Civil Works.							
XXX	Civil Works (Civil)	4	...	...	...	...	...	...
XXX	Civil Works (Public Works) ...	19,12	20,87	16,36	17,89	15,42	14,90	14,90
	Total ...	19,16	20,87	16,36	17,89	15,42	14,90	14,90
	Miscellaneous.							
XXXII	Transfers from Famine Insurance Fund.	...	...	...	...	...	...	...
XXXIII	Receipts in aid of Superannuation	7,65	10,48	14,77	15,81	18,04	15,82	17,55
XXXIV	Stationery and Printing ..	2,48	2,33	2,87	2,74	2,44	2,77	2,50
XXXV	Miscellaneous	1,39	11,50	6,31	14,30	7,27	6,50	4,61
	Total ...	11,52	24,31	23,95	32,85	27,75	25,09	24,66
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.							
XXXIX	Contributions to the Central Government by Provincial Governments.	...	−56,00	−56,00	−56,00	−56,00	...	...
XXXIX-A	Miscellaneous adjustments between the Central and Provincial Governments.	...	−73,49	−39	27,64	40,52	14,39	18,77
	Total ...	...	−1,29,49	−56,39	−28,36	−15,48	14,39	18,77
	Extraordinary Items.							
XL	Extraordinary Receipts ...	...	...	...	...	...	14	...
	Total Revenue ...	12,34,47	13,10,72	14,17,20	14,52,82	14,99,18	16,10,40	15,83,16

No. of Account Head.	Heads of Revenue.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Budget.	1925-26, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Capital account not charged to Revenue.							
XLII	Bombay Development Scheme ...	2,77	20,50	27,85	28,44	24,26	47,88	36,55
	Total ...	2,77	20,50	27,85	28,44	24,26	47,88	36,55
	Debt Heads.							
	Permanent Debt incurred—							
	For Development ...	9,38,93	...	...	...	...	...	...
	For other purposes ...	...	...	...	...	...	...	...
	Deposits and Advances—							
	Famine Insurance Fund ...	...	...	61,03	33,07	50,23	6,59	50,10
	Appropriation for Reduction or Avoidance of Debt. Bombay Development.	...	19,32	20,21	11,04	11,72	12,00	12,00
	Appropriation for Reduction or Avoidance of Debt. Other purposes.	...	...	...	...	2,20	16,05	6,61
	Other deposits (Development).	...	3,00,00	...	...	...	...	...
	Miscellaneous Government Account.	...	...	1	4,63	...	...	...
	Suspense Account. Ordinary ...	...	...	1	23,78	36,71	...	...
	Suspense Account. Development.	...	...		...	34,67	6,02	...
	Loans and Advances by Provincial Government—							
	For Bombay Development ...	...	1,61,08	2,34	3,13	3,34	3,50	3,01
	For Development purposes to Local Bodies.						2,74	41,71
	For other purposes ...	63,51	61,14	93,28	59,65	33,79	44,09	38,78
	Advances from the Provincial Loans Funds—							
	For Bombay Development ...	...	2,90,00	6,25,00	8,68,50	5,00,00	2,05,00	1,85,00
	For Development purposes to Local Bodies.						2,70,00	1,60,00
	For other purposes ...	...	12,91,64	1,40,20	1,52,08	2,04,68	8,77,60	3,13,00
	Total, Debt Heads ...	10,02,44	21,23,18	9,42,08	11,55,88	8,77,34	9,43,53	8,10,21
	Total, Capital Receipts ...	10,05,21	21,43,68	9,69,93	11,84,32	9,01,60	9,91,41	8,46,76
	Total Receipts* ...	22,39,68	34,54,40	23,87,13	26,37,14	24,00,78	26,01,81	24,29,92
	Opening Balance. Ordinary ...	...	3,11,02	1,92,72	4,02,05	5,44,79	5,24,96	6,35,88
	Opening Balance. Development.	...	- 4,74	21,41	31,90	37,62	11,19	32,30
	Grand Total ...	...	37,60,68	26,01,26	30,71,09	29,83,19	31,37,96	30,98,10

*NOTE.—Excluding Development Department figures the distribution between Revenue and Capital Receipts is as follows :—

	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Budget.	1925-26, Revised.
Ordinary Revenue ...	12,34,47	12,60,95	13,58,41	13,69,58	13,82,48	15,62,26†	15,34,70†
Capital Receipts ...	63,51	13,52,78	2,94,52	2,73,21	3,27,61	7,17,01	6,10,20

† Includes interest from 3 local bodies in Bombay on the loans sanctioned from the Government of India advances.

No. of Account Head.	Heads of Expenditure.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.
1	2	3	4	5	6	7
	Direct Demands on Revenue.					
2	Taxes on Income	...	1,66	...	...	...
5	Land Revenue	2,39,83	1,64,53	1,67,49	1,82,36	62,15
6	Excise	49,75	28,80	32,76	35,31	40,22
7	Stamps	3,62	3,52	3,59	3,87	88
8	Forest	53,05	50,80	40,14	43,55	42,99
8A	Forest Capital Outlay	...	...	...	...	...
9	Registration	6,08	6,67	7,41	6,66	6,81
9A	Scheduled Taxes	...	...	...	18	18
	Total ...	3,42,33	2,55,98	2,51,39	2,71,93	1,53,23
	Irrigation Revenue Account.					
14	Interest on Works for which capital accounts are kept—Irrigation Works.	31,17	39,54	42,73	49,22	57,20
15	Other Revenue Expenditure Financed from Ordinary Revenue—					
	A. Irrigation Works	34,65	43,26	30,33	20,76	33,81
	B. Navigation, Embankment and Drainage Works.				17	35
	Do. do. (Civil) ...	...	1	23	16	19
15 (1)	Other Revenue Expenditure Financed from Famine Insurance Grants.	...	...	...	...	...
	Total ...	65,82	82,81	73,29	70,31	91,55
	Irrigation Capital Account (charged to Revenue).					
16	Construction of Irrigation Works—					
	A. Financed from Famine Insurance Grants.	36,66	41,85	...	30,00	...
	B. Financed from Ordinary Revenues ...	5			...	...
	Total ...	36,71	41,85	...	30,00	...
	Debt Services.					
19	Interest { Ordinary	20,67	11,33	11,23	14,77	9,91
	{ Development	...	64,06	88,59	1,30,91	1,80,09
21	Reduction or Avoidance of Debt. { Ordinary ...	...	...	...	...	2,53
	{ Development ...	...	9,39	9,39	9,39	9,39
	Total ...	20,67	84,78	1,09,21	1,55,07	2,01,92
	Civil Administration.					
22	General Administration	36,87	1,22,62	1,17,00	98,83	2,19,23
24	Administration of Justice	74,62	70,99	67,00	68,87	71,37
25	Jails and Convict Settlements	29,97	31,39	27,03	24,74	25,96
26	Police	1,74,63	1,92,00	1,73,82	1,66,68	1,68,98
27	Ports and Pilotage	60	1,50	1,75	88	20
30	Scientific Departments	1,71	1,33	79	65	66
31	Education	1,44,26	1,72,45	1,72,24	1,91,75	1,84,04
32	Medical	39,30	46,00	45,45	43,19	43,85
33	Public Health	18,24	29,15	17,58	19,43	22,27
34	Agriculture	23,62	29,88	23,87	23,83	26,06
35	Industries	2,76	7,60	2,92	1,51	19
37	Miscellaneous Departments	2,79	4,73	5,01	5,95	4,82
	Total ...	5,49,37	7,09,64	6,54,46	6,45,81	7,67,63
	Buildings, Roads and Miscellaneous Public Improvements.					
41	{ Civil Works (Civil)	20,36	...	...	...	...
	{ Civil Works (Public Works)	1,87,19	1,88,13	1,06,14	97,92	91,87
42	Waterways and Embankments	6	...	...	...	...
	Total ...	2,07,61	1,88,13	1,06,14	97,92	91,87

1925-26, Budget.					1925-26, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
...	...	...	...	...	...	...	...	...	...	2
53,86	14,94	...	...	68,80	50,03	15,14	...	...	65,17	5
...	...	42,06	10,27	52,33	...	...	38,89	14,46	53,35	6
1,24	...	...	...	1,24	1,01	...	...	...	1,01	7
...	...	40,33	5,69	46,02	...	...	36,95	5,46	42,41	8
...	...	...	...	...	...	...	2,65	...	2,65	8A
...	...	7,29	3	7,32	...	...	6,83	...	6,83	9
21	...	...	...	21	19	...	...	...	19	9A
55,31	14,94	89,68	15,99	1,75,92	51,23	15,14	85,32	19,92	1,71,61	
10,00	54,53	...	...	64,53	...	62,16	...	...	62,16	14
29,57	...	...	...	29,57	33,07	...	...	...	33,07	15A
49	...	...	...	49	56	...	...	...	56	15B
70	...	...	...	70	70	...	...	...	70	15B
...	...	...	...	...	...	...	...	...	...	15(1)
40,76	54,53	...	...	95,29	34,33	62,16	...	...	96,49	
...	...	...	...	...	...	...	...	...	...	16A
...	...	...	...	...	...	...	...	...	...	16B
...	...	...	...	...	...	...	...	...	...	
...	1,05,91	...	...	1,05,91	...	1,18,09	...	...	1,18,09	19
...	1,25,28	...	...	1,25,28	...	1,39,54	...	...	1,39,54	19
...	16,05	...	...	16,05	...	6,61	...	...	6,61	21
...	9,39	...	...	9,39	...	9,39	...	...	9,39	21
...	2,56,63	...	...	2,56,63	...	2,73,63	...	...	2,73,63	
1,03,73	1,22,47	1,54	...	2,27,74	1,00,72	1,19,13	1,54	...	2,21,39	22
63,20	12,85	...	...	76,05	61,02	10,37	...	...	71,39	24
26,49	1,30	...	...	27,79	24,65	1,20	...	...	25,85	25
1,62,17	12,36	...	...	1,74,53	1,60,39	11,65	...	...	1,72,04	26
21	...	...	...	21	21	...	...	...	21	27
...	...	77	...	77	...	...	82	...	82	30
6,79	26	1,91,09	10,65	2,08,79	6,72	21	1,90,72	6,84	2,04,49	31
6	2	39,82	10,13	50,03	6	...	40,50	7,11	47,67	32
...	...	25,40	3,54	28,94	...	...	24,44	3,37	27,81	33
...	...	24,34	3,67	28,01	...	...	25,18	3,14	28,32	34
...	...	99	...	99	...	...	99	...	99	35
4,36	84	13	4	5,37	3,85	40	24	3	4,52	37
3,67,01	1,50,10	2,84,08	28,03	8,29,22	3,57,62	1,42,96	2,84,43	20,49	8,05,50	
...	...	...	...	...	...	...	...	...	...	41
4,09	...	97,45	13,13	1,14,67	5,03	...	96,86	13,13	1,15,02	41
...	...	...	...	...	...	...	...	...	...	42
4,09	...	97,45	13,13	1,14,67	5,03	...	96,86	13,13	1,15,02	

No. of Account Head.	Heads of Expenditure.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.
1	2	3	4	5	6	7
	Miscellaneous.					
43	Famine Relief and Insurance— A. Famine Relief	14,67	27,27	2,79	3,92	13,26
	B. Transfers to Famine Insurance Fund ...	...	...	60,81	29,68	43,97
45	Superannuation Allowances and Pensions ...	43,87	49,32	55,12	57,81	50,86
46	Stationery and Printing	24,11	22,69	18,01	15,77	11,42
47	Miscellaneous	8,21	39,45	21,95	22,64	22,57
	Total ...	90,86	1,38,73	1,58,68	1,29,82	1,42,08
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.					
51	Contributions to the Central Government by Provincial Governments.	...	...	...	...	...
51A	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...
	Total ...	...	...	...	...	...
	Extraordinary Items.					
52	Extraordinary Payments	...	...	...	...	...
	Total ...	...	...	...	...	...
	Expenditure in England.					
	Secretary of State	...	...	...	76	39
	High Commissioner	...	...	...	21,82	23,90
	Total ...	...	...	...	22,58	24,29
	Total Expenditure charged to Revenue ...	13,13,37	15,01,93	13,53,17	14,23,44	14,72,57
	Capital Account not charged to Revenue.					
52A	Forest Capital Outlay	...	53	2,20	3,69	1,03
55	Construction of Irrigation Works	2,69	8,21	69,50	69,96	1,55,85
56A	Capital outlay on improvement on Public Health ...	...	3,50	6,07	78	24
56B	Capital Outlay	...	...	...	95	...
59	Bombay Development Scheme	67,94	3,09,75	2,65,51	2,47,70	1,57,91
60	Capital Outlay for Civil Works (Public Works) ...	...	...	44,92	65,70	85,22
60A	Other Provincial expenditure not charged to Revenue. ...	...	...	17,51	2,20	60
	Total ...	70,63	3,21,99	4,05,71	3,90,98	4,00,85
	Debt, Deposits and Advances.					
	Suspense Account { Development	3,00,00	9,39	−9,38	...	34,69
	Suspense Account { Ordinary	...	...	...	23,75	35,27
	Appropriation for Reduction or Avoidance of Debt. { Development ...	...	9,93	9,85	18	5
	Appropriation for Reduction or Avoidance of Debt. { Ordinary ...	...	...	...	...	...
	Miscellaneous Government Account	...	12,11,64	...	...	...
	Sinking Fund Investment Account. { Development ...	...	...	19,76	10,82	11,38
	Sinking Fund Investment Account. { Ordinary ...	...	...	...	...	...

1925-26, Budget.					1925-26, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
53,60	...	...	...	53,60	10,00	...	...	...	10,00	43-A
...	...	...	...	...	...	43,60	...	...	43,60	43-B
57,14	1,72	...	...	58,86	54,47	2,16	...	...	56,63	45
14,84	64	2,68	...	18,16	10,77	...	2,68	...	13,45	46
14,95	...	27,41	...	42,36	10,79	1	24,11	9	35,00	47
1,40,53	2,36	30,09	...	1,72,98	86,03	45,77	26,79	9	1,58,68	
...	34,00	...	...	34,00	...	34,00	...	...	34,00	51
...	...	11	...	11	...	..	32	...	32	51A
...	34,00	11	...	34,11	...	34,00	32	...	34,32	
...	...	...	...	...	...	...	...	...	...	52
...	...	...	...	...	...	...	...	...	...	
18	2	7	1	28	15	84	18	—1	1,16	...
5,90	11,07	3,40	6,44	26,81	5,05	15,44	3,58	7,92	31,99	...
6,08	11,09	3,47	6,45	27,09	5,20	16,28	3,76	7,91	33,15	
6,13,78	5,23,65	5,04,88	63,60	17,05,91	5,39,44	5,89,94	4,97,48	61,54	16,88,40	
...	...	40	...	40	...	...	93	...	33	52-A
3,26,11	13,36	...	...	3,39,47	2,58,78	10,95	...	...	2,69,73	55
12,72	...	2,91	...	15,63	11,22	...	2,46	...	13,68	56-A
...	...	...	...	...	...	...	...	...	...	56-B
1,44,75	1,94	...	...	1,46,69	1,21,89	1,64	...	...	1,23,53	59
...	...	82,33	...	82,33	...	...	81,50	...	81,50	60
...	...	37	...	37	...	...	37	...	37	60-A
4,83,58	15,30	86,01	...	5,84,89	3,91,89	12,59	84,66	...	4,89,14	
...	...	...	...	...	...	...	...	...	...	...
...	2	...	...	2	...	...	...	...	...	...
...	...	...	...	...	...	8	...	...	8	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	12,00	...	...	12,00	...	12,00	...	...	12,00	...
...	5,57	...	...	5,57	...	...	...	...	...	...

No. of Account Head.	Heads of Expenditure.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.
1	2	3	4	5	6	7
	Loans and Advances by Provincial Government—					
	For Bombay Development	5,79,50	4,12,00	3,40,00	5,89,00	3,01,83
	For Development purposes to Local Bodies ...					
	For other purposes	77,90	79,67	19,20	20,88	28,70
	Advances from Provincial Loans Funds—					
	For Bombay Development	...	...	...	63	67
	For Development purposes to Local Bodies ...					
	For other purposes	...	...	29,00	29,00	29,00
	Total, Debt Heads ...	9,57,40	17,22,63	4,08,43	6,74,26	4,41,59
	Total, Capital Account not charged to Revenue.	10,28,03	20,44,62	8,14,14	10,65,24	8,42,44
	Total Disbursements § ...	23,41,40	35,46,55	21,67,31	24,88,68	23,45,01
	Closing Balance ... Ordinary ...	...	1,92,72	4,02,05*	5,44,79‡	6,35,88†
	Closing Balance ... Development ...	...	21,41	31,90	37,62	32,30
	Grand Total ...	...	37,60,68	26,01,26	30,71,09	29,83,19

* Includes Balance of Famine Insurance Fund 61,03.
‡ " " " 94,10.
† " " " 1.44,33.

§ NOTE.—Excluding Development Department figures the distribution between Revenue and Capital Expenditure is as follows :—

—	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Budget.	1925-26, Revised.
Charged to Revenue ...	13,13,37	14,28,48	12,55,19	12,83,14	12,83,09	15,71,24*	15,39,47*
Charged to Capital ...	80,59	13,03,55	1,88,40	2,16,91	3,35,91	7,85,63	6,39,50

* Inclusive of interest payable on loans to 3 local bodies in Bombay sanctioned from the Government of India advances.

1925-26, Budget.					1925-26, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
5,00	...	...	...	5,00	5,00	...	...	...	5,00	...
2,70,00	...	...	...	2,70,00	1,60,00	...	...	...	1,60,00	...
40,10	...	...	...	40,10	40,10	...	...	...	40,10	...
...	...	...	...	...	...	...	...	...	...	...
...	2,74	...	...	2,74	...	41,71	...	...	41,71	...
...	29,00	...	...	29,00	...	32,08	...	...	32,08	...
3,15,10	49,33	...	...	3,64,43	2,05,10	85,87	....	...	2,90,97	...
7,98,68	64,63	86,01	...	9,49,32	5,96,99	98,46	84,66	....	7,80,11	...
14,12,46	5,88,28	5,90,89	63,60	26,55,23	11,36,43	6,88,40	5,82,14	61,54	24,68,51	...
...	...	...	...	4,47,36*	...	...	...	...	6,01,81†	...
...	...	...	...	35,37	...	...	...	...	27,78	...
...	...	...	...	31,37,96	...	...	...	...	30,98,10	...

* Includes Balance of Famine Insurance Fund ... ... 1,48,39.

† „ „ „ ... ... 1,94,48.

STATEMENT B.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1926-27.

	Heads of Revenue.			Budget, 1926-27.
				Rs.
	Principal Heads of Revenue.			
II.	Taxes on Income			.....
V.	Land Revenue			5,33,00
VI.	Excise			4,35,38
VII.	Stamps			1,80,00
VIII.	Forest			73,89
IX.	Registration			13,00
IX-A.	Scheduled Taxes			25,18
		Total ...		12,60,45
	Irrigation, Navigation, Embankment and Drainage Works.			
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept—			
	Direct Receipts	39,13		
	Portion of Land Revenue due to Irrigation	77,90		
	Deduct—	1,17,03		
	(1) Working Expenses	46,33		
	(2) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	5,75		
	Net receipts ...	52,08		64,95
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept			65
		Total ...		65,60
	Debt Service.			
XVI.	Interest ... Ordinary			1,19,33
	Interest ... Development			49,02
		Total ...		1,68,35
	Civil Administration.			
XVII.	Administration of Justice			16,14
XVIII.	Jails and Convict Settlements			4,99
XIX.	Police			8,22
XX.	Ports and Pilotage			.....
XXI.	Education			10,13
XXII.	Medical			4,05
XXIII.	Public Health			4,91
XXIV.	Agriculture			3,29
XXV.	Industries			1
XXVI.	Miscellaneous Departments...			2,10
		Total ...		53,84

Heads of Revenue.		Budget, 1926-27.
Civil Works.		
XXX. Civil Works		14,90
Total ...		14,90
Miscellaneous.		
XXXII. Transfers from Famine Insurance Fund		.....
XXXIII. Receipts in aid of Superannuation		16,74
XXXIV. Stationery and Printing		2,67
XXXV. Miscellaneous		2,62
Total ...		22,03
Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.		
XXXIX. Contribution to the Central Government by Provincial Government		.....
XXXIX—A Miscellaneous Adjustments between the Central and Provincial Governments ...		16,75
Total ...		16,75
Extraordinary Items.		
XL. Extraordinary Receipts		.....
Total Revenue ...	16,01,92	Ord. 15,52,90 Dev. 49,02
Deficit { Ordinary		60,21
Deficit { Development		70,53
Grand Total ...		17,32,66

Number of Account Head.	Heads of Expenditure.	Reserved.		
		India.	England.	Total.
	Direct Demands on Revenue.			
5	Land Revenue (Reserved)	69,31	33	69,64
6	Excise (Transferred)	.....	.....	.....
7	Stamps (Reserved)	3,51	.....	3,51
8	Forest (Transferred)	.....	.....	.....
8-A	Forest Capital outlay (Transferred)	.....	.....	.....
9	Registration (Transferred)	.....	.....	.....
9-A	Scheduled Taxes (Reserved)	21	.....	21
	Total ...	73,03	33	73,36
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
14	Interest on Works for which Capital Accounts are kept (Reserved)	64,06	.....	64,06
15	Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—			
	A.—Irrigation Works	27,34	.....	27,34
	B.—Navigation, Embankment and Drainage Works ... Public Works Department	36	.....	36
	B.—Navigation, Embankment and Drainage Works ... Civil ...	46	.....	46
15	(1) Other Revenue Expenditure financed from Famine Insurance Grants (Reserved)	11,64	.....	11,64
	Total ...	1,03,86	.....	1,03,86
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works (Charged to Revenue).			
16	Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—			
	A.—Financed from Famine Insurance Grants ...	.....	.....	.....
	B.—Financed from Ordinary Revenues	.....	.....	.....
	Total ...	.....	.....	.....
	Debt Services.			
19	Interest on Ordinary Debt (Reserved) Ordinary	1,04,44	.....	1,04,44
	Interest on Ordinary Debt (Reserved) Development	1,33,67	.....	1,33,67*
21	Reduction or Avoidance of Debt (Reserved) Ordinary	7,64	.....	7,64
	Reduction or Avoidance of Debt (Reserved) Development	5,88	.....	5,88†
	Total ...	2,51,63	.....	2,51,63
	Civil Administration.			
22	General Administration (Reserved)	2,22,45	.....	2,22,45
22	General Administration (Transferred)	.....	.....	.....
24	Administration of Justice (Reserved)	74,13	.....	74,13
25	Jails and Convict Settlements (Reserved)	26,85	5	26,90
26	Police (Reserved)	1,71,19	7	1,71,26
27	Ports and Pilotage (Reserved)	22	.....	22
30	Scientific Departments (Transferred)	.....	.....	.....
31	Education (Reserved)	7,01	.....	7,01
31	Education (Transferred)	.....	.....	.....
32	Medical (Reserved)	7	.....	7
32	Medical (Transferred)	.....	.....	.....
33	Public Health (Transferred)	.....	.....	.....

* Out of this amount 18,63 to be met from General Balances.

† Out of this amount 1,37 to be met from General Balances.

Transferred.			Division of Total into		Number of Account Head.
India.	England.	Total.	Voted.	Non-voted.	
.....	.....	.....	53,87	13,77	5
48,77	1	48,78	37,63	11,15	6
.....	.....	.....	3,51	.....	7
42,50	.....	42,50	37,72	4,78	8
2,60	1	2,61	2,61	.....	8-A
7,02	10	7,12	7,12	.....	9
.....	.....	.....	21	.....	9-A
1,00,89	12	1,01,01	1,42,67	31,70	
.....	.....	.....	.....	64,06	14
.....	.....	.....	27,34	.....	15-A
.....	.....	.....	36	.....	15-B
.....	.....	.....	46	.....	
.....	.....	.....	11,35	29	15 (1)
.....	.....	.....	39,51	64,35	
.....	.....	.....	.....	.....	16-A
.....	.....	.....	.....	.....	16-B
.....	.....	.....			
.....	.....	.....	.....	1,04,44	19
.....	.....	.....	.....	1,33,67	
.....	.....	.....	.....	7,64	21
.....	.....	.....	.....	5,88	
.....	.....	.....	.....	2,51,63	
.....	.....	.....	1,05,66	1,16,79	22
1,54	.....	1,54	1,54	.....	22
.....	.....	.....	62,94	11,19	24
.....	.....	.....	25,54	1,36	25
.....	.....	.....	1,61,69	9,57	26
.....	.....	.....	22	.....	27
66	.....	66	66	.....	30
.....	.....	.....	6,86	15	31
1,98,08	21	1,98,29	1,89,96	8,33	31
.....	.....	.....	7	.....	32
48,87	26	49,13	43,44	5,69	32
26,82	61	27,43	24,41	3,02	33

Number of Account Head.	Heads of Expenditure.	Reserved.		
		India.	England.	Total.
	Civil Administration—contd.			
34	Agriculture (Transferred)	...	.....	.....
35	Industries (Transferred)	.....	.....	.....
37	Miscellaneous Departments (Reserved)	4,82	.....	4,82
37	Miscellaneous Departments (Transferred)	.....	.....	.....
	Total ...	5,06,74	12	5,06,86
	Civil Works.			
41	Civil Works (Reserved)	3,49	.....	3,49
41	Civil Works (Transferred)	.....	.....	.....
	Total ...	3,49	.....	3,49
	Miscellaneous.			
43	Famine Relief and Insurance (Reserved)—			
	A.—Famine Relief	11,59	.....	11,59
	B.—Transfers to Famine Insurance Fund	30,37	.....	30,37
45	Superannuation Allowances and Pensions (Reserved) ...	54.74	.....	54,74
46	Stationery and Printing (Partly Reserved and Partly Transferred)	13,82	2,71	16,53
47	Miscellaneous (Reserved)	15,51	.....	15,51‡
47	Miscellaneous (Transferred)	.....	.....	.....
	Total ...	1,26,03	2,71	1,28,74
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.			
51	Contributions and Assignments to the Central Government by the Provincial Government (Reserved)	56,00	.....	56,00
51-A	Miscellaneous Adjustments between the Central and Provincial Governments (Transferred)	.....	.....	.....
	Total ...	56,00	.....	56,00
	Extraordinary Items.			
52	Extraordinary Payments (Reserved)	.....	.....	.....
	Expenditure in England.			
	Secretary of State (Reserved)	20	39	59
	Secretary of State (Transferred)	.....	.....	.....
	High Commissioner (Reserved)	7,71	15,41	23,12
	High Commissioner (Transferred)	.....	.....	.....
	Total ...	7,91	15,80	23,71
	Total Expenditure charged to Revenue ...	11,28,69	18,96	11,47,65
	Surplus ...			
	Grand Total ...			

‡ Includes 9,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

Transferred.			Division of Total into		Number of Account Head.
India.	England.	Total.	Voted.	Non-voted.	
30,04	.....	30,04	27,01	3,03	34
1,03	.....	1,03	1,03	.....	35
.....	.....	.....	4,44	38	37
25	.....	25	20	5	37
3,07,29	1,08	3,08,37	6,55,67	1,59,56	
.....	.....	.....	3,49	.....	41
1,29,90	2,31	1,32,21	1,22,12	10,09	41
1,29,90	2,31	1,32,21	1,25,61	10,09	
.....	.....	.....	11,59	.....	43-A
.....	.....	.....	.....	30,37	43-B
.....	.....	.....	54,26	48	45
2,32	.....	2,32	18,85	.....	46
.....	.....	.....	15,51	.....	47
28,08	.....	28,08*	28,08*	.....	47
30,40	...	30,40	1,28,29	30,85	
.....	.....	.....	.....	56,00	51
9	.....	9	9	.....	51-A
9	.....	9	9	56,00	
.....	.....	.....	.....	.....	52
.....	.....	.....	20	39	
5	11	16	12	4	
.....	.....	.....	3,08	20,04	
4,25	8,52	12,77	1,93	10,84	
4,30	8,63	12,93	5,33	31,31	
5,72,87	12,14	5,85,01	10,97,17	6,35,49	† Ordinary. 16,13,11 (a) Development... 1,19,55
17,32,66†					
.....					
17,32,66					

* Includes 6,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

(a) Including 20,00 to be met from General Balances for interest and Sinking Fund charges of Development Department.

Statement of Receipts and Disbursements

RECEIPTS.	Budget, 1926-27.
Ordinary.	
Total Revenue	15,52,90
Debt, Deposits and Advances.	
Permanent Debt incurred	.....
Appropriation for Reduction or Avoidance of Debt...	7,64
Deposits of Depreciation Fund of Government Presses	43
Famine Insurance Fund	39,12
Loans and Advances by Provincial Government ... Recoveries of loans— (*i*) For Development purposes to local bodies	20,66
(*ii*) For other purposes	36,00
Advances from Provincial Loans Funds ... For Development purposes to local bodies	1,20,00
For other purposes	1,53,48
Total, Debt, Deposits, etc. ...	3,77,33
Total ...	19,30,23
Development Department.	
Total Revenue	49,02
Capital not charged to Revenue.	
XLII—Bombay Development Scheme	44,54
Debt, Deposits and Advances.	
Permanent Debt incurred	.....
Suspense Account	.....
Appropriation for Reduction or Avoidance of Debt	9,09
Loans and Advances by Provincial Government	3,25
Advances from Provincial Loans Funds	80,00
Total, Debt, Deposits, etc. ...	92,34
Total ...	1,85,90
Total Receipts ...	21,16,13
Opening Balance ...	6,29,59(*a*)
Grand Total ...	27,45,72

(*a*) Ordinary ... 6,01,81
Development ... 27,78

DISBURSEMENTS.	Budget, 1926-27.
Ordinary.	
Total Expenditure	16,13,11(*a*)
Capital Account not charged to Revenue.	
52-A. Forest Capital Outlay (Transferred)	.....
55. Construction of Irrigation Works (Reserved)	2,49,91(*b*)&(*c*)
56-A. Capital Outlay on improvements on Public Health (Reserved)	5,22
56-A. Capital Outlay on improvements on Public Health (Transferred)	7,81(*d*)
60. Capital Outlay for Civil Works (P. W.)—(Transferred)	53,75
60-A. Other Provincial expenditure not charged to Revenue (Transferred)	.....
Total, Capital not charged to Revenue ...	3,16,69
Debt, Deposits and Advances.	
Permanent Debt discharged	.....
Suspense Account	.....
Deposits of Depreciation Fund of Government Presses	24
Sinking Fund Investment Account	.....
Loans and Advances by Provincial Government ... For Development purposes to local bodies	1,20,00
Loans and Advances by Provincial Government ... For other purposes	35,65
Repayment of loans.	
Advances from Provincial Loans Funds ... (*i*) For Development purposes to local bodies	20,66
Advances from Provincial Loans Funds ... (*ii*) For other purposes	33,02
Total, Debt, Deposits, etc. ...	2,09,57
Total ...	21,39,37
Development Department.	
Total Expenditure	1,19,55(*e*)
Capital Account not charged to Revenue.	
59. Bombay Development Scheme	69,02(*f*)
Debt, Deposits and Advances.	
Permanent Debt discharged	.....
Appropriation for Reduction or Avoidance of Debt	8
Sinking Fund Investment Account	9,09
Loans and Advances by Provincial Government	5,00
Advances from Provincial Loans Funds	.....
Total, Debt, Deposits, etc. ...	14,17
Total ...	2,02,74
Total Disbursements ...	23,42,11
Closing Balance ...	4,03,61(*g*)
Grand Total ...	27,45,72

(*a*) Including 20,00 to be met from General balances for interest and sinking fund charges of Development Department.

(*b*) Out of this 1,03,06 are to be met from the Provincial balance and the remainder from loan funds including loan balances.

(*c*) Includes 32,32 on account of expenditure in England.

(*d*) ,, 2,47 ,, ,, ,,

(*e*) Excluding 20,00 to be met from General Balances for interest and sinking fund charges.

(*f*) Includes 59 on account of expenditure in England.

(*g*) Ordinary 3,92,67 which includes 2,33,55 on account of balance of Famine Insurance Fund. Development, 10,94.

STATEMENT C.

Statement showing separately the Ordinary and Development Department figures for 1926-27.

	Heads of Revenue.	Budget, 1926-27.
II.	Taxes on Income	...
V.	Land Revenue	5,33,00
VI.	Excise	4,35,38
VII.	Stamps	1,80,00
VIII.	Forest	73,89
IX.	Registration	13,00
IX-A.	Scheduled Taxes	25,18
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept	64,95 (*a*)
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept	65
XVI.	Interest	1,19,33
XVII.	Administration of Justice	16,14
XVIII.	Jails and Convict Settlements	4,99
XIX.	Police	8,22
XX.	Ports and Pilotage	.....
XXI.	Education	10,13
XXII.	Medical	4,05
XXIII.	Public Health...	4,91
XXIV.	Agriculture	3,29
XXV.	Industries	1
XXVI.	Miscellaneous Departments	2,10
XXX.	Civil Works	14,90
XXXII.	Transfers from Famine Insurance Fund	.....
XXXIII.	Receipts in aid of Superannuation	16,74
XXXIV.	Stationery and Printing	2,17
XXXV.	Miscellaneous	2,62
XXXIX.	Contribution to the Central Government by Provincial Government	.....
XXXIX-A.	Miscellaneous adjustments between the Central and Provincial Governments	16,75
XL.	Extraordinary Receipts	.....
	Appropriation for Reduction or Avoidance of Debt ...	7,64
	Famine Insurance Fund	39,12
	Deposits of Depreciation Fund of Government Presses ...	43
	Recoveries of loans—	
	Loans and Advances by Provincial Government. (*i*) For Development purposes to local bodies ...	20,66
	Loans and Advances by Provincial Government. (*ii*) For other purposes...	36,00
	Advances from Provincial Loans Funds. For Development purposes to local bodies ...	1,20,00
	Advances from Provincial Loans Funds. For other purposes ...	1,53,43
	Total Receipts ...	19,30,23
	Opening Balance ...	6,01,81
	Total ...	25,32,04

Development Department.

XVI.	Interest	49,02
XLII.	Bombay Development Scheme	44 54
	Suspense Account	.....
	Appropriation for Reduction or Avoidance of Debt ...	9,09
	Loans and Advances by Provincial Government	3,25
	Advances from Provincial Loans Funds	80,00
	Total Receipts ...	1,85,90
	Opening Balance ...	27,78
	Total ...	2,13,68

(*a*) After deducting 52,08 for working expenses.

	Heads of Expenditure.	Budget, 1926-27.
5.	Land Revenue (Reserved)	69,64
		1,89
6.	Excise (Transferred)	48,78
		1,62
7.	Stamps (Reserved)	3,51
8.	Forest (Transferred)...	42,50
		14,(a)
8-A.	Forest Capital outlay (Transferred)	2,61
9.	Registration (Transferred)	7,12
9-A.	Scheduled Taxes (Reserved)	21
14.	Interest on Works for which Capital accounts are kept (Reserved).	64,06
15.	Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—	
	A.—Irrigation Works	27,34
	B.—Navigation, Embankment and Drainage Works. { Public Works Department ...	36
	{ Civil	46
15.	(1) Other Revenue Expenditure financed from Famine Insurance Grants (Reserved)...	*34* 11,64
16.	Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—	
	A.—Financed from Famine Insurance Grants	.....
	B.—Financed from Ordinary Revenues	.....
19.	Interest on Ordinary Debt (Reserved)	1,23,07 (*b*)
		*—16,03**
21.	Reduction or Avoidance of Debt (Reserved)	9,01 (*c*)
		*—4,02**
22.	General Administration (Reserved)	2,22,45
22.	General Administration (Transferred)	1,54
		1,62
24.	Administration of Justice (Reserved)	74,13
		1,74
25.	Jails and Convict Settlements (Reserved)	26,90
		2,49
26.	Police (Reserved)	1,71,26
		380
27.	Ports and Pilotage (Reserved)	22
30.	Scientific Departments (Transferred)	66
		9
31.	Education (Reserved)	7,01
31.	Education (Transferred)	1,98,29
		43
32.	Medical (Reserved)	7
32.	Medical (Transferred)	49,13
		1,11
33.	Public Health (Transferred)	27,43
		49
34.	Agriculture (Transferred)	30,04
		7
35.	Industries (Transferred)	1,03
37.	Miscellaneous Departments (Reserved)	4,82
37.	Miscellaneous Departments (Transferred)	25
41.	Civil Works (Reserved)	3,49

(*a*) Besides this amount, a sum of 46 for interest on Forest Capital Outlay is included in the ordinary provision under 8, Forest.

(*b*) Including 18,63 for Development Department to be met from General balances.

(*c*) ,, 1,37 ,, ,, ,, ,,

Note.—Figures in italics show Interest and Sinking Fund charges in repayment of principal.

*These amounts have been distributed among other heads.

Heads of Expenditure.		Budget, 1926-27.
41. Civil Works (Transferred)		1,32,21
		3,87
43. Famine Relief and Insurance (Reserved).	A.—Famine Relief	11,59
	B.—Transfers to Famine Insurance Fund ...	30,37
45. Superannuation Allowances and Pensions (Reserved)		54,74
46. Stationery and Printing (Partly Reserved & Partly Transferred) ...		18,85
		35
47. Miscellaneous (Reserved)		15,51(*a*)
47. Miscellaneous (Transferred)		28,08(*b*)
51. Contributions and Assignments to the Central Government by the Provincial Government (Reserved)		56,00
51-A. Miscellaneous adjustments between Central and Provincial Governments (Transferred)		9
52. Extraordinary Payments		.....
Expenditure in England	Secretary of State (Reserved) ...	59
	Secretary of State (Transferred) ...	16
	High Commissioner (Reserved) ...	23,12
	High Commissioner (Transferred) ...	12,77
55. Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)		2,49,91 (*c*)
56-A. Capital Outlay on improvements on Public Health (Reserved) ...		5,22
56-A. Do, do. do. (Transferred)...		7,81
60. Capital Outlay for Civil Works (P. W.) (Transferred)		53,75
Suspense Account		.....
Sinking Fund Investment Account		.....
Deposits of Depreciation Fund of Government Presses ...		24
Loans and Advances by Provincial Government.	For Development purposes to local bodies ...	1,20,00
	For other purposes ...	35,65
	Repayment of loans—	
Advances from Provincial Loans Funds.	(i) For Development purposes to local bodies ...	20,66
	(ii) For other purposes ...	33,02
	Total Disbursements ...	21,39,37
	Closing Balance ...	3,92,67
	Total ...	25,32,04

Development Department.

19. Interest on Development Loan		1,15,04(*d*)
21. Reduction or Avoidance of Debt		4,51(*e*)
59. Bombay Development Scheme		69,02
Appropriation for reduction or Avoidance of Debt		8
Sinking Fund Investment Account		9,09
Loans and Advances by Provincial Government		5,00
Advances from Provincial Loans Funds		.....
	Total Disbursements ...	2,02,74
	Closing Balance ...	10,94
	Total ...	2,13,68

(*a*) Includes 9,00 for Reserve with Finance Department for unforeseen expenditure under various heads.
(*b*) „ 6,00 „ „ „ „ „ „ „ „
(*c*) Includes 17,94 on account of interest on Lloyd Barrage Capital to be borrowed from the Government of India and 3,06 to be met from Provincial balances.
(*d*) Excluding 18,63 to be met from general balances
(*e*) „ 1,37 „ „ „

Note.—Figures against "55" "56-A" and "60" show expenditure to be met from loan funds including loan balance except 1,03,06 out of 2,49,91 under "55" which will be met from ordinary balances.

Schedule of demands for grants of the Government of Bombay for the year 1926-27 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	Total.
	A.—Expenditure from Revenue.			
1	Land Revenue—Reserved	Land Revenue ... Refunds ...	4,94	58,81
		Other expenditure .	53,87	
2	Excise—Transferred	Excise ... ... Refunds ...	5,50	43,13
		Other expenditure .	37,63	
3	Stamps—Reserved	Stamps ... ... Refunds ...	3,40	6,91
		Other expenditure .	3,51	
4	Forest—Transferred	Forest ... ... Refunds ...	20	37,92
		Other expenditure .	37,72	
5	Forest Capital Outlay—Transferred ...	Forest Capital Outlay charged to Revenue...	2,61	2,61
6	Registration—Transferred	Registration ... Refunds ...	6	7,18
		Other expenditure .	7,12	
7	Scheduled Taxes—Reserved	Scheduled Taxes ... Refunds ...	5	26
		Other expenditure .	21	
8	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct* Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' Refunds ...	18	73,06
		Working expenses ...	38,37	
		Other expenditure—		
		Public Works 27,04		
		Civil 7,47		
			34,51	
9	General Administration—Reserved ...	General Administration—Except Heads of Provinces—Ministers.	1,05,66	1,05,66
10	General Administration—Transferred ...	Heads of Provinces—Ministers ..	1,54	1,54
11	Administration of Justice—Reserved ...	Administration of Justice. Refunds ...	74	63,68
		Other expenditure .	62,94	
12	Jails and Convict Settlements—Reserved ...	Jails and Convict Settlements. Refunds ...	1	25,55
		Other expenditure...	25,54	
13	Police—Reserved	Police ... ... Refunds ...	2	1,61,71
		Other expenditure .	1,61,69	
14	Ports and Pilotage—Reserved	Ports and Pilotage	22	22
15	Scientific Departments—Transferred ...	Scientific Departments	66	66
16	Education—Reserved (European Education) .	Education	6,86	6,86
17	Education—Transferred	Education ... Refunds ...	2	1,89,98
		Other expenditure .	1,89,96	
18	Medical Services—Reserved	Medical	7	7
19	Medical Services—Transferred	Medical ... Refunds ...	2,24	45,68
		Other expenditure .	43,44	
20	Public Health—Transferred	Public Health ... Refunds ...	2	24,43
		Other Expenditure .	24,41	
21	(*a*) Agriculture ... ... and (*b*) Civil Veterinary Services—Transferred ...	Agriculture	27,01	27,01
22	Industries—Transferred ...	Industries	1,03	1,03

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Total.
	A.—Expenditure from Revenue—*contd.*			
23	Miscellaneous Departments—Reserved ...	Miscellaneous Departments. — Refunds ...	2	4,46
		Miscellaneous Departments. — Other expenditure.	4,44	
24	Miscellaneous Departments—Transferred ...	Miscellaneous Departments ...	20	20
25	Civil Works—Reserved	Civil Works	2,84	2,84(*a*)
26	Civil Works—(Partly Reserved and Partly Transferred).	Civil Works ... — Refunds ...	3	1,50,64
		Civil Works ... — Other expenditure.	1,50,61(*b*)	
27	Famine Relief—Reserved	Famine Relief and Insurance ...	11,59	11,59
28	Superannuation Allowances and Pensions—Reserved.	Superannuation Allowances and Pensions. — Refunds ...	3	54,29
		Superannuation Allowances and Pensions. — Other expenditure.	54,26	
29	Stationery and Printing—Partly Reserved and Partly Transferred.	Stationery and Printing. — Refunds ...	5	18,90
		Stationery and Printing. — Other expenditure.	18,85	
30	Miscellaneous—Reserved	Miscellaneous ... — Refunds ...	70	16,21
		Miscellaneous ... — Other expenditure.	15,51	
31	Miscellaneous—Transferred	Miscellaneous	28,08	28,08
32	Miscellaneous Adjustments between Central and Provincial Governments—Transferred.	Miscellaneous Adjustments between Central and Provincial Governments.	9	9
	Expenditure in England.			
33	Secretary of State—Reserved		20	20
34	Secretary of State—Transferred ...		12	12
35	High Commissioner—Reserved		3,08	3,08
36	High Commissioner—Transferred ...		1,93	1,93
	TOTAL ...			11,76,59
	B.—Expenditure charged to Capital.			
37	Forest—Transferred	Forest Capital Outlay	.....	.....
38	Irrigation—Reserved	Construction of Irrigation Works ...	2,19,27	2,19,27(*c*)
39	Public Health—Reserved	Capital outlay on improvements on Public Health.	5,22	5,22
40	Public Health—Transferred	Do. do. ...	7,81	7,81
41	Bombay Development Scheme—Reserved ...	Bombay Development Scheme ...	67,28	67,28
42	Public Works Department—Transferred ...	Capital outlay for Civil Works (P. W.) ...	43,70	43,70
	Other Provincial expenditure—Transferred ...	Other Provincial expenditure not charged to Revenue.	.....	.....
				3,43,28
	C.—Expenditure under Debt, Deposits and Remittance Head.			
43	Loans and Advances bearing interest—Reserved		1,60,65	1,60,65

(*a*) This demand is solely for 'works' and 'repairs' in connection with the three Government Houses at Bombay, Poona and Mahableshwar.

(*b*) This demand is made up as shown below :—

	Figures in thousands.	
41, Civil Works—Provincial (Transferred)		1,22,12
41, Civil Works—Provincial (Reserved)—		
Establishment	61	
Tools and Plant	4	
		65
XIII—*Deduct*—Working Expenses—		
Establishment	7,44	
Tools and Plant	52	
		7,96
15, Other Revenue Expenditure—		
Establishment	4,68	
Tools and Plant	32	
		5,00
55, Construction of Irrigation Works (excluding Lloyd Barrage and Canals Construction)—		
Establishment	4,52	
Tools and Plant	31	
		4,83
60, Civil Works—Provincial—		
Establishment	9,40	
Tools and Plant	65	
		10,05
		1,50,61

The provision for Establishment and Tools and Plant for the Lloyd Barrage and Canals Construction Scheme has been included in Demand No. 38 for "Construction of Irrigation Works".

As regards the system of distribution of P. W. D. establishment and tools and plant charges amongst the several major heads please see para. 199—202 at pages 107—108 *post*.

(*c*) This includes 1,98,09 for the Lloyd Barrage and Canals Construction project and 21,18 for other works in Sind and Deccan and Gujarat.

STATEMENT

(See Graph

GROWTH OF REVENUE (ORDINARY) OF

(According to Post-

—	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
II, Taxes on Income ...	...	...	...	...	...	...	...
V, Land Revenue ...	5,14·1	4,70·1	4,70·7	5,57·1	5,08·1	5,18·0	5,09·2
VI, Excise	1,87·3	2,00·6	2,09·1	2,18·1	2,14·6	2,25·0	2,57·2
VII, Stamps	80·5	75·0	80·6	87·4	79·1	84·0	96·4
VIII, Forest	37·1	43·2	49·8	50·6	46·7	46·9	55·1
IX, Registration	7·5	7·4	7·8	8·2	7·5	7·9	8·3
IX-A, Scheduled Taxes ...	...	...	...	...	...	...	...
XIII, Irrigation Works for which Capital accounts are kept.	21·0	17·6	17·7	22·8	26·6	25·2	27·0
XIV, Irrigation Works for which no capital accounts are kept.	1·1	1·0	1·0	1·1	1·2	0·9	1·0
XVI, Interest	13·2	10·6	9·6	13·3	14·1	11·5	11·7
XVII, Administration of Justice.	5·7	6·1	6·9	7·3	8·0	8·2	7·9
XVIII, Jails and Convict Settlements.	2·3	2·2	3·1	2·8	2·9	3·1	3·1
XIX, Police	3·9	3·8	2·5	2·8	2·6	3·0	3·7
XXI, Education	4·5	4·9	5·7	6·2	7·0	8·7	6·6
XXII, Medical	2·5	2·6	3·3	2·9	3·2	3·4	4·3
XXIII, Public Health ...	...	...	...	...	...	0·1	0·2
XXIV, Agriculture	1·1	1·0	1·0	1·2	1·2	1·5	1·8
XXV, Industries	...	...	...	...	...	...	...
XXVI, Miscellaneous Departments.	0·2	0·2	0·2	0·2	0·5	0·4	0·4
XXX, Civil Works (Civil) ...	0·1	0·1	0·1	0·1	0·1	0·1	1·2
XXX, Civil Works (Public Works).	7·1	7·0	7·6	7·0	4·0	3·9	3·8
XXXIII, Receipts in aid of Superannuation.	3·2	3·4	3·6	3·9	4·6	4·5	4·6
XXXIV, Stationery and Printing.	1·1	1·2	1·3	1·1	1·3	1·3	1·5
XXXV, Miscellaneous ...	...	...	...	...	...	...	1·6
Total ...	8,93·5	8,58·0	8,81·6	9,94·1	9,33·3	9,57·6	10,06·6

Note.—The main purpose of this statement and statement II, is to compare the growth of revenue and expendi what our revenue and expenditure would have been if the reform classification had been in force since statements and the totals in these statements will therefore differ from the figures of actual revenue and "Miscellaneous Adjustments between Central and Provincial Governments" and the head "Ports and years.

"XVI—Interest" in this statement, includes

I.

Nos. I & II.)

THE GOVERNMENT OF BOMBAY.

Reform Classification.)

(In lakhs of Rupees).

1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26 (Revised).	1926-27 (Budget).
...	...	...	...	14·7	3·0	...	...	...	...
4,89·1	4,26·2	5,25·4	4,41·4	5,47·4	5,58·7	5,08·9	5,16·5	5,28·7	5,33·0
3,16·1	3,73·9	3,98·2	4,54·9	3,42·7	4,22·8	4,34·6	4,43·0	4,46·9	4,35·4
1,00·2	1,15·9	1,58·1	1,77·3	1,64·4	1,76·6	1,79·9	1,78·1	1,73·0	1,80·0
63·0	1,04·9	84·4	68·6	75·0	70·4	71·5	73·1	76·5	73·9
9·2	11·4	13·3	14·5	13·3	13·0	12·9	12·5	12·6	13·0
...	...	...	...	...	2·7	9·4	9·0	15·5	25·2
22·1	9·6	22·7	6·7	34·4	52·3	53·3	52·6	54·2	64·9
1·3	1·2	1·1	1·2	1·3	1·0	0·7	0·7	0·7	0·7
10·2	6·3	10·0	11·1	16·4	21·3	19·7	16·0	18·1	27·8
8·5	8·7	10·2	10·5	10·7	13·9	14·8	15·1	15·5	16·1
3·6	4·2	4·3	4·5	4·6	4·8	5·2	4·6	5·2	5·0
1·0	1·1	1·7	2·7	2·4	7·7	5·9	5·0	6·1	8·2
10·3	6·8	6·9	7·4	7·7	9·6	10·0	11·2	10·2	10·1
4·6	4·8	4·9	6·8	5·7	6·5	6·5	6·3	6·5	4·1
0·1	0·1	0·1	0·1	0·2	4·8	8·4	5·7	4·3	4·9
2·3	2·9	4·4	2·6	2·9	3·6	3·5	3·4	3·3	3·3
...	...	0·3	0·2	0·2	0·4	...	...	...	...
1·5	1·1	2·4	2·0	1·1	1·2	2·0	2·1	2·0	2·1
0·1	0·1	0·1	0·1	20·9	16·4	17·9	15·4	14·9	14·9
5·3	4·5	8·3	19·1						
4·8	5·8	7·4	7·7	10·5	14·8	15·8	18·0	17·6	16·7
2·0	2·0	1·9	2·5	2·3	2·9	2·7	2·4	2·5	2·7
1·4	1·3	2·6	5·4	11·5	6·3	14·3	7·3	4·6	2·6
10,56·7	10,92·8	12,68·9	12,47·3	12,90·3	14,14·7	13,97·9	13,98·0	14,13·0	14,44·6

ture since 1910-11. The totals in these two statements are therefore not the actual revenue and expenditure but 1910-11. In order to maintain uniformity throughout certain items have been altogether omitted from both the expenditure given in other parts of this book. Thus the contribution of Rs. 56 lakhs to the Central Government, Pilotage" have not been included because there is nothing strictly comparable with these heads in the pre-reform

only ordinary and not development transactions.

STATEMENT II

GROWTH OF EXPENDITURE (CHARGED TO

According to Post—

	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
5, Land Revenue	1,38·1	1,39·6	1,40·5	1,38·7	1,41·8	1,40·3	1,38·7
6, Excsie	16·1	17·6	17·2	19·0	19·2	24·1	20·6
7, Stamps	2·3	2·3	2·4	2·5	2·4	2·4	2·6
8, Forest	20·7	26·6	26·9	25·9	24·9	26·4	25·7
9, Registration	3·8	3·8	3·7	3·7	3·7	3·7	3·7
14, Irrigation	18·3	19·2	20·8	21·5	23·8	25·3	25·1
15, Irrigation	27·1	25·7	25·3	29·5	26·0	23·6	19·3
16, Irrigation	23·3	24·9	26·5	43·2	46·1	38·4	25·0
19, Interest	6·0	6·4	8·0	8·7	8·1	7·4	6·5
21, Reduction or Advance of Debt.	...	...	...	...	...	...	...
22, General Administration ...	52·7	65·5	56·4	60·5	66·2	62·8	60·1
24, Administration of Justice ...	54·1	54·9	56·3	55·9	57·3	57·3	55·8
25, Jails and Convict Settlements.	11·0	11·4	12·0	12·8	12·8	12·9	13·4
26, Police	94·8	1,01·4	1,02·3	1,00·5	1,05·2	1,05·8	1,06·2
30, Scientific Departments ...	0·1	0·1	0·1	0·2	0·1	0·1	0·1
31, Education	47·5	48·7	61·3	72·8	83·0	75·3	76·0
32, Medical	15·9	17·1	19·3	22·3	20·1	18·1	19·1
33, Public Health	6·8	7·2	4·1	4·9	4·8	5·7	4·6
34, Agriculture	7·7	10·1	9·2	11·2	12·5	12·1	12·6
35, Industries	...	...	...	...	...	...	...
37, Miscellaneous Departments ...	0·3	0·3	0·6	0·8	0·9	1·1	1·3
41, Civil Works (Civil)	8·3	59·1	14 2	14·7	8·8	9·8	8·0
41, Civil Works (P. W.) ...	75·0	76·3	83·6	1,04·4	1,04·7	75·9	67·1
43A, Famine Relief	...	15·2	27·5	3·0	0·6	...	0·6
45, Superannuation & Allowances.	29·9	31·4	33·5	36·4	38·3	38·6	39·3
46, Stationery and Printing ...	13·4	13·6	13·6	15·0	15·3	12·4	14·7
47, Miscellaneous	3·9	17·8	6·3	7·8	6·2	7·8	4·5
Total ...	6,77·1	7,96·2	7,71·6	8,15·9	8,31·8	7,87·3	7,50·6

* The total includes the subsidy of Rs. 20 lakhs

NOTE.—See notes given under Statement I:—

Figures given under "19, Interest" and "21, Reduction or

The item "43-B, Transfers to Famine Insurance Fund" has

(See Graph Nos. I & III).

REVENUE) OF THE GOVERNMENT OF BOMBAY.

Reform Classification.

(In lakhs of Rupees.)

1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26 (Revised).	1926-27 (Budget).
1,40·3	1,49·1	1,52·5	1,56·4	1,64·5	1,67·5	1,64·1	1,65·9	1,68·9	1,73·3
19·2	23·7	26·3	49·6	28·8	32·8	35·4	40·4	53·5	49·2
3·1	3·4	3·7	3·6	3·5	3·6	3·9	2·2	1·4	3·5
33·5	78·7	59·2	53·0	50·8	40·1	44·0	43·8	46·3	46·8
3·9	4·9	5·4	6·1	6·7	7·4	6·8	7·0	6·9	7·1
27·4	28·1	30·4	31·2	39·5	42·7	49·2	57·2	62·2	64·1
23·0	24·3	33·5	34·7	43·2	30·6	21·4	24·4	34·3	39·8
26·8	27·8	34·7	36·5	41·9	...	30·0	...	...	...
5·6	7·1	11·7	20·7	11·3	11·2	14·8	9·9	15·1	12·9
...	...	..	...	...	...	...	2·5	6·6	7·6
62·5	73·3	84·5	1,06·8	1,22·6	1,17·0	1,22·0	1,20·3	1,24·0	1,28·0
56·8	61·2	66·8	75·1	71·0	67·0	69·9	72·8	74·1	76·8
14·0	20·1	26·3	29·1	31·4	27·0	25·0	26·2	26·3	27·3
1,07·8	1,19·3	1,48·9	1,76·4	1,92·0	1,73·3	1,68·3	1,71·2	1,75·0	1,75·5
0·4	0·1	0·5	1·7	1·3	0·8	0·7	0·7	0·8	0·7
80·0	1,07·7	1,29·3	1,43·1	1,72·5	1,72·2	1,93·2	1,85·7	2,06·5	2,07·6
20·2	25·1	34·1	38·5	46·0	45·5	44·3	45·4	49·3	51·4
7·8	8·2	11·0	18·2	29·1	17·6	20·2	22·9	28·7	28·5
14·6	18·6	19·7	23·5	29·9	23·9	24·1	26·9	29·0	31·1
0·1	0·7	3·0	2·6	7·6	2·9	1·7	0·2	0·1	1·0
2·0	2·9	2·2	3·1	4·7	5·0	6·0	5·2	4·7	5·5
8·0	9·6	23·5	20·3	1,88·1	1,06·1	1,00·4	94·9	1,20·1	1,39·9
81·8	1,08·5	1,52·5	1,87·6						
0·2	27·2	40·1	14·7	27·3	2·8	3·9	13·3	10·0	11·6
41·2	43·2	43·6	43·8	49·3	55·1	60·8	54·7	62·7	62·7
14·4	17·8	19·8	24·1	22·7	18·0	18·6	12·0	15·5	19·0
4·9	16·6	9·1	8·0	39·5	22·0	22·9	22·7	35·1	43·9
7,99·5	10,06·3	11,72·3	13,08·4	14,25·2	11,92·6	12,51·6	12,38·4	13,57·1	14,34·3*

given to the Development Department.

Avoidance of Debt" are exclusive of Development transactions.
not been taken into account for the sake of uniformity.

STATEMENT III. (See Graph No. IV.)

Growth of Actual Revenue (Ordinary) of the Government of Bombay.

(In Lakhs of Rupees.)

—	Land Revenue.	Stamps.	Excise.	Income-Tax.	Forest.	Registration.	Interest.	Receipts by Civil Departments.	Irrigation.	Civil Works.	Total Provincial Revenue.
Provincial Share ...	†One-half.	One-half.	Whole.	One-half.	Whole.	Whole.	Whole.	Whole.	One-half.	‡Whole.	...
1910-11 ...	4,61·2	41·0	¶94·9	25·5	¶18·6	7·6	13·7	20·9	20·7	7·2	7,16·3
1911-12 ...	3,24·5	38·3	2,02·9	27·1	43·3	7·4	11·0	21·3	18·8	7·0	7,08·1
1912-13 ...	3,87·4	41·0	2,12·3	28·7	49·9	7·8	10·1	23·6	20·2	7·7	7,95·8
1913-14 ...	3,58·2	44·4	2,22·6	33·5	51·0	8·3	14·2	24·3	23·0	7·1	7,92·3
1914-15 ...	3,02·7	40·3	2,20·1	34·3	46·8	7·5	15·3	25·9	22·8	4·2	7,55·8
1915-16 ...	3,07·3	42·6	2,27·9	36·7	47·0	8·0	12·4	29·4	23·9	4·0	7,75·6
1916-17 ...	3,02·1	48·8	2,60·5	70·0	55·2	8·3	12·6	28·9	24·7	5·0	8,17·4
1917-18 ...	2,92·8	50·8	3,19·8	1,03·2	6 ·1	9·3	11·4	33·2	23·2	5·3	8,87·2
1918-19 ...	2,61·9	58·8	3,78·3	1,27·1	1,04·9	11·4	7·4	31·1	17·8	4·5	10,03·8
1919-20 ...	3,11·2	80·2	4,01·8	1,72·7	84·9	13·4	11·4	36·3	25·2	8·4	11,24·9
1920-21 ...	2,64·4	90·0	4,60·7	2,14·3	69·0	14·6	14·7	37·9	21·5	19·2	11,58·3
Provincial Share ...	Whole.	Whole.	Whole.	*Nil.	Whole.	Whole.	Whole.	Whole.	Whole.	Whole.	...
1921-22 ...	5,47·1	1,64·4	3,42·7	14·7	74·9	13·3	16·4	35·9	35·7	20·9	12,60·9
1922-23 ...	5,59·7	1,76·6	4,22·8	3·0	71·4	13·9	21·3	52·8	53·3	16·4	13,58·4
1923-24 ...	5,08·9	1,79·9	4,34·6	...	71·5	12·9	19·7	56·4	54·0	17·0	13,69·6
1924-25 ...	5,16·5	1,78·1	4,43·0	...	73·1	12·5	16·0	53·4	52·3	15·4	13,82·5
1925-26 (Revised) ...	5,23·7	1,73·0	4,46·0	...	76·5	12·6	18·1	53·1	54·9	14·9	13,97·4
1926-27 (Budget) ...	5,33·0	1,80·0	4,35·4	...	73·9	13·0	27·8	53·8	65·6	14·9	14,05·3

* Except 3 pies on every rupee assessed above the datum line.

† Assessment of alienated lands—whole.

‡ Except receipts from buildings occupied by Imperial Departments.

¶ The Provincial share was one-half in 1910-11.

Note.—The totals in this statement and statement IV are the actual revenue (ordinary) and expenditure, exclusive of Development transactions. The column of total is not the sum of the other columns, because other minor items not separately mentioned in the statements have been included therein. In accordance with the accounts procedure, the contribution of Rs. 56 lakhs to the Central Government and "Miscellaneous adjustments between Central and Provincial Governments" have been taken into account in this statement of Revenue and not in statement IV. Interest received from the three Local Bodies in Bombay, and transmitted to the Government of India, is not taken into account in this statement and statement IV.

STATEMENT

(See

Growth of actual expenditure (charged to

	Land Revenue.	Excise.	Stamps.	Forest.	Registration.	Income-tax.	Interest.	General Administration.
Provincial Share.	Whole ...	Whole ...	One-half ...	Whole ...	Whole ...	One-half ...	Whole ...	Whole ...
1910-11 ...	78·7	4·7†	1·2	10·4†	3·8	1·0	6·0	17·2
1911-12 ...	82·7	10·6	1·1	26·6	3·8	1·0	6·4	27·5
1912-13 ...	84·2	10·8	1·2	26·9	3·7	1·0	8·0	17·9
1913-14 ...	84·7	10·9	1·2	25·9	3·7	1·0	8·7	19·4
1914-15 ...	89·0	11·4	1·2	24·9	3·7	1·0	8·1	21·2
1915-16 ...	86·6	11·5	1·2	26·4	3·7	1·0	7·4	20·5
1916-17 ...	82·6	11·2	1·3	25·7	3·7	1·0	6·5	20·5
1917-18 ...	84·3	11·1	1·6	33·5	3·9	1·1	5·6	21·4
1918-19 ...	1,02·0	13·0	1·7	78·7	4·9	1·4	7·1	22·6
1919-20 ...	1,14·8	16·1	1·9	59·2	5·4	2·1	11·8	26·9
1920-21 ...	1,35·7	38·1	1·8	53·1	6·1	2·8	20·7	36·9
Provincial Share.	Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	*Nil*	Whole ...	Whole ...
1921-22 ...	1,64·5	28·8	3·5	50·8	6·7	1·7	11·3	1,22·6
1922-23 ...	1,67·5	32·8	3·6	40·1	7·4	...	11·2	1,17·0
1923-24 ...	1,64·1	35·4	3·9	44·0	6·8	...	14·8	1,22·0
1924-25 ...	1,65·9	40·4	2·2	43·8	7·0	...	9·9	1,20·3
1925-26 (Revised) ...	1,68·9	53·5	1·4	46·3	6·9	...	15·1	1,24·0
1926-27 (Budget) ...	1,73·2	49·2	3·5	46·8	7·2	...	12·9	1,28·0

* Except expenditure on Buildings

† The Provincial share was

Note.—See notes given

The column of total in this statement, includes the item '43; B-Transfers to the Famine Insurance Fund" pages 6-7 of this book) goes into the balances at the end of the year as Famine Insurance Fund.

IV.

Graph No. IV.)

Revenue) of the Government of Bombay.

(In lakhs of Rupees.)

Administration of Justice.	Jails and Convict Settlements.	Police.	Education.	Medical.	Irrigation.	Civil Works.	Public Health.	Agriculture.	Total.
Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	One-half...	Whole *...	Whole ...	Whole ...	
54·5	11·0	94·8	47·5	15·9	32·7	83·3	6·8	7·7	6,40·5
55·3	11·4	1,01·5	48·7	17·2	32·5	1,35·4	7·2	10·1	7,62·2
56·7	12·0	1,02·3	61·4	18·0	34·2	97·9	5·5	9·2	7,25·0
56·4	12·8	1,00·6	72·8	20·2	36·7	1,19·0	7·0	11·2	7,76·7
57·8	12·8	1,04·3	63·0	18·4	35·4	1,13·5	6·6	12·5	7,98·1
57·8	12·9	1,05·8	75·3	18·1	36·0	85·7	5·7	12·1	7,56·6
56·2	13·3	1,06·2	76·0	19·2	32·9	75·1	4·6	12·6	7,23·2
57·2	14·0	1,07·8	80·0	20·3	36·8	89·8	7·8	14·6	7,66·5
61·6	20·1	1,19·3	1,07·7	25·3	39·1	1,18·1	8·2	18·6	9,55·1
67·3	26·5	1,50·1	1,29·5	34·3	45·6	1,75·9	11·1	19·7	11,21·6
75·6	30·0	1,76·2	1,43·7	39·5	51·5	2,07·5	18·2	23·6	12,93·6
Whole ...	Whole ...	Whole ...	Whole ...	Whole ...	Whole ..	Whole ...	Whole ...	Whole ...	
71·0	31·4	1,92·0	1,72·5	46·0	1,24·7	1,88·1	29·1	29·9	14,28·5
67·0	27·0	1,73·8	1,72·2	45·5	73·3	1,06·1	17·6	23·9	12,55·2
69·9	25·0	1,68·3	1,98·2	44·3	1,00·6	1,00·4	20·2	24·1	12,33·1
72·8	26·2	1,71·2	1,85·7	45·4	91·6	94·9	22·9	26·9	12,33·1
74·1	26·3	1,75·0	2,06·5	49·3	96·5	1,20·1	28·7	28·0	14,02·1
76·8	27·3	1,75·5	2,07·6	51·4	1,03·9	1,39·9	28·9	31·1	14,65·6

occupied by Imperial Departments.

one-half in 1910-11.

under Statement III.

though it is not strictly an item of expenditure. This amount (figures of which for each year, are given on

STATEMENT.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

(Excluding Development)..

[In thousands of rupees].

	Total estimated cost of works included in 1926-27 Budget Estimates.			Expenditure up to 31st March 1925.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1925-26.	1926-27.	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ..	17,82,34	..	17,82,34	1,70,03	2,25,12*	2,02,90*	11,84,29
Other Irrigation Works ..	7,58,50	2,30	7,60,80	4,81,30	35,85	26,01	2,17,64
60, Civil Works ..	1,57,44	11,19	1,68,63	34,73	34,41	53,75	45,74
Other Works ..	59,49	..	59,49	10,96	13,68	13,03	21,82
Total ..	..	..	27,71,26	6,97,02	3,09,06	2,95,69	14,69,49

Note.—This statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances.

*Exclusive of interest charges to be met from capital either borrowed from Government of India or provided from general revenues.

STATEMENT VI.

STATEMENT OF DEBT CHARGES.

(In thousands of Rupees.)

Head.	Debt outstanding on 1st April 1925.	Estimated borrowings during 1925-26.	Proposed to be borrowed during 1926-27.	To be repaid during		Total outstandings.	Annual charges.		Accumulations up to 31st March 1926.
				1925-26. (*a*)	1926-27. (*b*)		Interest.	Sinking fund.	
I. Development—									
(i) Bombay Development loan of 1920.	9,38,93*	...	...	...	...	9,38,93	66,17†	5,88‡	69,64§
(ii) Advances from the Government of India for—									
Development Department.	9,18,00	1,85,00	80,00	...	...	11,83,00	67,50	...	...
Bombay Port Trust ...	2,63,20	...	...	3,41	3,60	2,56,19	15,73	...	...
Bombay Improvement Trust.	4,06,00	70,00	50,00	10,00	10,00	5,06,00	28,92	...	...
Bombay Municipality ...	6,95,00	90,00	70,00	28,30	7,66	8,19,64	46,91	...	...
II. Irrigation—									
Lloyd Barrage	1,61,81	2,54,00	62,13	...	...	5,06,68	26,87‖	...	...
Other Irrigation	1,40,47	*23,74* 29,00	26,01	24	35	2,08,32	11,80	...	...
III. Other purposes	2,27,14	*13,43* 30,00	65,34	2,84	3,67	3,35,97	18,56	...	...
Surplus	62,17	*20,00* *-62,17*	...	...	...	...	...	...	...
Total ...	38,12,72	6,58,00	3,53,48	44,79	24,68	47,54,73	2,82,46	5,88	69,64
Pre-reform Debt.									
Irrigation	8,90,60¶	...	...	...	...	8,90,60	32,07	...	...
Provincial Loan Account ...	1,90,40	...	...	...	29,00	1,61,40	9,10	...	...

* Distribution of 9,38,93 Lakhs.

Development Department	...	...	2,55·5
Improvement Trust	...	...	3,70
Bombay Municipality	...	...	1,25
Port Trust, Bombay	...	...	1,88·5

† Out of this 48,04 will be recovered from Bombay Municipality, Improvement Trust and Port Trust, Bombay.

‡ *Vide* remarks in the Development Department memorandum.

§ Includes 6,44 and 10,68 on account of accumulations in the Sinking Fund maintained by the Bombay Improvement Trust and the Bombay Municipality respectively.

‖ Includes 17,94 on account of interest on Lloyd Barrage which is to be met from capital and which has been included in the estimate of proposed borrowing for the Lloyd Barrage.

¶ Not repayable under Devolution Rules.

(*a*) and (*b*) For explanation please see remarks under "21, Reduction or Avoidance of debt" and under "Debt, Deposits and Advances".

The figures in Italics in column 3 represent unspent balances of the loans of the past years.

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

1. Before setting out our estimates of the Provincial finances as they will stand in the coming year it seems desirable to summarize the course of events since 1921 in order to show at a glance exactly how we have arrived at the position in which we stand to-day. The following 2 statements will show how during 3 years a surplus of revenue over expenditure has enabled us at once to build up the Famine Fund and to increase our ordinary balances:—

STATEMENT A.

Revenue and Expenditure (excluding debt heads and Development).

(In lakhs of rupees.)

——	1921-22.	1922-23.	1923-24.	1924-25.	1925-26 (Revised).	1926-27 (Budget).
Normal Revenue	12,78	14,12	13,92	13,91	14,17	14,51
Normal Expenditure	14,84	13,11	13,39	13,39	14,58	15,21
Normal Surplus (+) or deficit (—) ..	— 2,06	+ 1,01	+ 53	+ 52	— 41	— 70
Extraordinary non-recurring receipts (net).	39	2	34	47	36	10
Actual surplus (+) or deficit (—) ..	— 1,67	+ 1,03	+ 87	+ 99	— 5	— 60

Note.—Interest received from the three Local Bodies, for transmission to the Government of India, has not been included in these figures.

The contribution of Rs. 56 lakhs is included in the Normal Expenditure and not deducted from the Normal Revenue.

STATEMENT B.

Final Balances (including debt heads but excluding Development).

(Lakhs of rupees.)

——	1921-22.	1922-23.	1923-24.	1924-25.	1925-26 (Revised).	1926-27 (Budget).
Opening Ordinary Balances ..	3,11	1,93	3,41	4,51	4,92	4,08
Revenue Surplus or Deficit ..	— 1,67	+ 1,03	+ 87	+ 99	— 5	— 60
	1,44	2,96	4,28	5,50	4,87	3,48
Debt heads: Surplus or deficit.	+ 49	+ 45	+ 23	— 58	— 79	— 1,89
Closing balance	1,93	3,41	4,51 (*a*)	4,92 (*b*)	4,08 (*c*)	1,59
Famine Fund	....	61	94	1,44	1,94	2,34
Grand total of closing balance.	1,93	4,02	5,45 (*a*)	6,36 (*b*)	6,02 (*c*)	3,93

(*a*) Includes 13 lakhs loan balance. (*b*) Includes 62 lakhs loan balance.

(*c*) Includes 57 lakhs loan balance.

2. In these statements I have shown separately the Famine Fund (though in our accounts it appears as part of our balances), for the reason that it is not built up out of a surplus in the Revenue accounts, but is provided for by an annual contribution which appears as Expenditure. I have also, in order to show more convincingly the comparative state of our revenues, given separately the non-recurring adjustments of our financial relations with the Government of India (consequent on the Provincial Settlement of 1921) which have from time

to time given us windfalls. Since these financial settlements are now completed or will be completed very shortly such windfalls are no longer likely to appear in our accounts.

3. The statements show that there has been wonderfully little change in the total revenues received, though various items have fluctuated. Land Revenue has remained unimproved, or even retreated a little, Excise Revenue has gone up, and the revenue from Stamps has fluctuated with trade and with the addition and subtraction of the Court Fees Act, and has finally gone up by some 9 lakhs on account of an assignment from the Central Government to cover our loss due to the introduction of Unified Stamps. The total Provincial receipts have also been increased by the small revenue from Scheduled Taxes. The total revenues were 14,12 lakhs in 1922-23, and including 15 lakhs Excise Revenue on account of opium which is illusory because balanced by an equal expenditure (a purely formal change in accounting) they are estimated to be 14,17 in the current year and 14,51 in the year for which we are budgetting.

4. Expenditure was reduced by the great and special efforts of 1922 from 14,84 lakhs to 13,11. Some 30 lakhs of this reduction being due to postponement rather than retrenchment was replaced in the following years. In the current year 1925-26 it is anticipated in the revised estimates that it will be 14,58. (This is the figure after deducting extraordinary items like the interest on loans to the Bombay Bodies.) I need not go in detail into the reasons for this great increase of over a crore over last year's estimates. It was fully examined during the last budget discussion. The chief items were Education and Civil works and there were large increases in Medical and Public Health, Agriculture, Pension charges, grants to Local Boards, and smaller ones in some other administrative Departments.

5. The result of the 5 years may thus be summed up. After the great retrenchment effort of 1922 the effects of which have lasted over 3 years, the inevitable expansion has begun again. In the meanwhile we have been enabled to increase our Famine Fund from *nil* to 194 lakhs; our balances (excluding a temporary loan surplus) from 1,93 to 3,51, after drawing upon them to the extent of 79 lakhs in the current year to meet the small revenue deficit, some capital expenditure on works, and part of the repayment of the Provincial Loan Debt (pre-reform).

6. I explained last year how the judicious exercise of our borrowing powers had enabled us to carry on activities, which would otherwise have had to be curtailed, by spreading over a considerable period expenditure which may legitimately be debited to capital. But this policy in itself assumes a certain expansion of revenues to meet the resulting increase of interest and Sinking Fund contributions.

To what extent must the other great increases of expenditure which appear in the current year and in our next year's estimates be regarded as inevitable? Let us refer to a few of the main heads affected.

Irrigation Works up to 1921-22, and in 1923-24 were largely financed from Revenue and Famine Fund. The steadily increasing cost thereafter is due to the interest charges on the loans.

Jails and Police after the special effort of 1922 have remained steady.

General Administration has risen again to a figure slightly higher than in 1921. The expenditure debited to this head is almost entirely establishments and a small but steady rise is for some years inevitable until our incremental scales of pay reach an equilibrium.

Administration of Justice has expanded and the cost has gone up in consequence.

Education was untouched by the special retrenchment campaign and has continued to increase. The sudden rise in the current year was due partly to the special inclusion of non-recurring grants. The estimates for next year are in consequence slightly lower. But our commitments under this head are under the Act of 1923 almost unlimited; and we must look for a steady and continuous rise under this head. Almost the same remarks apply to *Medical.*

Public Health suffered severely from the retrenchment. It has now fully recovered, and calls loudly for expansion of its activities. So does *Agriculture.*

Civil Works expenditure on which fell from 1,86 in 1921-22, when we were making up for lost time, to 92 lakhs in 1924-25, have now again risen, as it has been found essential to meet from revenues all expenditure on minor works costing less than 5 lakhs.

The increase under Excise is apparent only, 15 lakhs on account of Opium charges being counterbalanced by a similar sum on the Receipt side.

Pensionary charges are obligatory and must continue to increase for a number of years owing to the increase of salaries.

Grants to Local Boards have gone up very considerably, and the demand of the public is for their steady enhancement.

The expenditure of 1925-26 thus shows an increase of 119 lakhs (or 104 lakhs excluding the nominal increase of 15 lakhs under Excise) over the actuals of 1924-25, and the final figure must be considered to contain only normal obligations, if we are to continue to meet the demands of the Public on the Administrative Departments chiefly of the transferred side of Government.

7. The demands for 1926-27 are larger by 41 lakhs than the grants sanctioned in the current year, and by 85 lakhs than the revised estimates of the year. This sum includes the 22 lakhs remitted in the current year from our annual contribution to the Central Government. The increase over the revised figures is chiefly under the following heads :—

Contribution by Provincial Government ..	22
High Commissioner	4
Land Revenue	4
General Administration	3
Stamps	3
Justice	3
Medical	2
Agriculture	2
Irrigation	5
Civil Works	21
Stationery and Printing	5
Miscellaneous	9

It will be observed that the number of new items is very small : they have been cut down to the very minimum compatible with safety : in fact, some Departments, notably the Police and Jails, have complained that they have been rationed below the margin of safety in order to provide the wherewithal for the Transferred Departments to maintain progress. The idea that it is possible to go on retrenching in the Reserved Departments indefinitely has continued to be so persistent that it seems advisable to remind the Council that the reason certain Departments of Government were reserved was that they were considered by Parliament to be of such essential importance that the Secretary of State reserved the ultimate responsibility until the reformed Councils had gained further experience of the administration.

8. At the same time there is no disputing the fact that the Province must cut its coat according to the cloth available. I have shown that while our Revenues are very nearly stationary, our normal and essential expenditure would, in the current year but for the special remission of 22 lakhs of our contribution to Central revenues and other special adjustments, have been 41 lakhs in excess of these revenues; and is estimated in the next year to be 60 lakhs in excess. To this sum is to be added the instalment of the Provincial Loan Fund, which though it does not appear on the revenue side of our Budget, has to be met by a withdrawal from balances.

It is obvious that we cannot continue to live on our balances. We are now, it is true, reaping the benefit of the policy of building up balances. But it was never the intention underlying that policy that we should utilize them to meet an inevitable expansion of expenditure. We can only legitimately use them for that purpose while we take stock of the situation. The situation is this. Our existing sources of revenue will not expand to the extent required. Therefore, we must either find new sources or rigidly cut down our activities, and deprive the Province of the services to which it has become accustomed.

9. In the estimates which are now put before the Council we have assumed that the Council will continue the Stamp Act of 1922. We propose to reintroduce the Court Fees Bill, and thereby bring this Province into a line with most of the rest of India in respect of its Probate and Court Fees, the Transfer of Property Bill, restricted to Bombay City, and the revision of Motor License Fees is under consideration. These measures are worth doing ; but they are at the most small palliatives.

For the future we may look forward to a small but steady increase of Land Revenue if the present high prices of agricultural produce continue. And our Irrigation revenue may be expected to rise slowly until we reap the full fruits of the Sukkur Barrage. Also somewhat distant in the future is the relief that we may expect from having completed the Famine Fund, and paid off the outstanding balance of the Provincial Loan Fund.

In the interval we require to meet what we must assume to be a standing deficit of some 80 or 90 lakhs, without taking into account provision for natural expansion. Measures to deal with the position will be laid before the Council in the course of the year; and it is hoped that the report of the Taxation Enquiry Committee will be of assistance to the Government of Bombay in putting their case once again before the Government of India.

I have refrained from any mention of Prohibition. The difficulty of taking any direct action in the immediate future, in view of the above summary of our position, needs no further demonstration. The committee appointed in pursuance of the Resolution passed at the last Poona Sessions will shortly commence its investigations.

Our Balances.

10. The opening balance, excluding the temporary surplus of loan money, is 545 lakhs. This will include 194 lakhs in the Famine Fund, so that the available sum will amount to 351 lakhs. I will deal subsequently with the manner in which this large sum has been acquired. I now only note that it is considerably in excess of the 15 per cent. of our revenues which has been the declared goal of Government's policy. Some 80 lakhs of it will go in meeting the deficit of the year, and of the rest it is proposed to lend to the Sukkur Barrage a sum of 103 lakhs, leaving in hand for current administration 159 lakhs. Steps have been taken to place in deposit with the Government of India as large a proportion of these sums for as long a period as possible. By the loan to the Barrage we earn a further interest of 2 per cent., *viz.*, the difference between the interest on deposits and on advances.

It will be recognized that this use of our balances involves some retreat from the established policy of maintaining a 15 per cent. reserve balance. But it will also be readily agreed that the Famine Fund has now reached such a large figure (it will be 194 lakhs at the opening of the new year) that there no longer exists the same justification for maintaining such large additional balances. And moreover the financial position being as it is, one of our first duties is to reduce by all means in our power the increasing burden of the interest charges to which our uncompleted projects of irrigation and development commit us.

The Development of Bombay.

11. At the time of writing this note the report of the Advisory Committee which has been investigating the Back Bay Scheme has not reached Government. But the report of the Sub-Committee has been very carefully considered, and in view of that report it has been considered desirable that some provision should be made without delay for meeting the loss which now appears to be inevitable. It has been assumed therefore that the loss will be that estimated by the Sub-Committee as written back to to-day's valuation, *viz.*, 3 crores, and we have provided in our estimates 20 lakhs to meet the interest and Sinking Fund on this sum. It is intended to review the position annually, and to provide in each year's budget a sum sufficient to meet the interest and Sinking Fund charges on the loss as it may be estimated after the annual review. By this method, which in effect amounts to the subsidizing of the Development Department from general revenues we spread over more than one generation the possible loss, and at the same time enable the Development Department with the aid of the subsidy (on the assumption that the annual estimate of the loss is approximately correct) to pay their way.

Opening and closing balances in 1925-26.

12. I come now to the details of our balances in the current year.

Accounts, 1924-25.

The closing balance for 1924-25 as given in the Revised Estimate for 1924-25 in the White Book for 1925-26 was 5,24,96. It has now been increased to 6,35,88 in the Accounts for 1924-25. This improvement of 111 lakhs (excluding Development transactions) is distributed as follows :—

	Lakhs.
Revenue section	74
Capital section	37
	111

The improvement of 74 lakhs in the Revenue Section is due to a net increase in Revenue of 3 lakhs counterbalanced by a *net* decrease of 71 lakhs in Expenditure as follows :—

Revenue.

	Increase.	
Excise	+ 16	
Interest	+ 1	
Public Health	+ 2	
Receipts in aid of Superannuation	+ 2	
Miscellaneous	+ 1	
Other heads	+ 2	
	+ 24	Counterbalanced by

	Decrease.
Land Revenue	— 7
Stamps	— 1
Forest	— 5
Registration	— 1
Miscellaneous Adjustments	— ·4
Other heads	— 3
	21
Net increase ..	+ 3

Expenditure.

	Decrease.
Land Revenue	— 2
Forest	— 4
Interest	— 5
Reduction or Avoidance of Debt	— 6
General Administration	— 5
Administration of Justice	— 2
Police	— 5
Education	— 4
Medical	— 4
Public Health	— 3
Civil Works	— 12
Superannuation	— 9
Stationery	— 3
Miscellaneous	— 11
Other heads	— 4
	— 79 Counterbalanced by

	Increase.
Irrigation	+ 3
Famine Relief	+ 3
Other Heads	+ 2
	+ 8
Net decrease ..	— 71

The improvement in the capital section is accounted for as follows:—

Increase in Famine Insurance Fund	+ 3
Decrease in Capital Expenditure from loan funds ..	+ 34
Net decrease in expenditure under Provincial Loan and Advance Account	+ 5
Suspense Account	+ 1
Appropriation for Reduction or Avoidance of Debt ..	— 6
Net improvement ..	+ 37

The opening balance of the Development Department for the current year given in the White Book is 11,19. The final adjustment of the account for last year changed this to 32,30.

In certain instances—as in Police, Irrigation, Superannuation, Avoidance of Debt and Interest, the increase or decrease is apparent only and due to cross entries or other changes in the accounts, or adjustments of central charges. But in the remaining heads the accounts reveal the tendency of some departments to over-estimate their spending capacity. This tendency has since been counteracted by liberal deductions in the Estimates on account of "probable savings".

Revised Estimates, 1925-26.

Starting with the opening balance of 636 lakhs in the current year we estimate the closing balance, on the basis of the 8-monthly figures, to be 602 lakhs, against 448 lakhs as estimated in the budget. The improvement of 43 lakhs in the closing balance (over and above the improvement of 111 lakhs in the opening balance) is almost entirely due to the transfer to the Famine Fund of 43 lakhs. It is distributed over the Revenue and Capital Sections of Account as follows:—

	Lakhs.
Revenue Section	4
Capital Section	39
	43

The improvement of 4 lakhs in the Revenue Section is due to a net decrease in Expenditure of 44 lakhs, counterbalanced by a net decrease in Revenue of 40 lakhs as follows:—

Revenue.

	Decrease.
Land Revenue	— 36
Excise	— 4
Stamps	— 11
Interest	— 2
Miscellaneous	— 2
Other heads	— 2
	— 57 Counterbalanced by—

	Increase.
Forest	+ 2
Scheduled Taxes	+ 6
Police	+ 1
Receipts in aid of Superannuation	+ 2
Miscellaneous Adjustments	+ 4
Other heads	+ 2
	+ 17
Net decrease ..	— 40

Expenditure.

	Decrease.
Land Revenue	— 4
Forest	— 4
Interest on Works for which capital accounts are kept	— 2
Reduction or Avoidance of Debt	— 9
General Administration	— 6
Administration of Justice	— 5
Jails	— 2
Police	— 2
Education	— 4
Medical	— 2
Public Health	— 1
Superannuation	— 2
Stationery and Printing	— 5
Miscellaneous	— 7
Other Heads	— 2
	— 57 Counterbalanced by—

	Increase.
Excise	+ 1
Forest Capital Outlay	+ 2
Irrigation	+ 3
Expenditure in England—High Commissioner ..	+ 5
Other heads	+ 2
	+ 13
Net decrease ..	— 44

The improvement in the Capital Section is as follows :—

Increase in Famine Insurance Fund	+ 43
Appropriation for Reduction or Avoidance of Debt ..	— 7
Decrease in recoveries under Provincial Loans and Advance Account	— 5
Reduction in Borrowings	— 64
Reduction in Capital Expenditure	+ 72
	+ 39

The closing balance of the Development Department as estimated in the Revised Estimate based on 8-monthly figures will amount to 27,78 against 35,37 as estimated in the budget.

Capital Expenditure.

13. We intend to borrow during 1926-27 a total sum of 353·48 lakhs. Of this 70 lakhs will be lent to the Bombay Municipality, 50 lakhs to the Improvement Trust, 80 lakhs are for the Development Department, 62·13 lakhs for the Sukkur Barrage, 26 lakhs for other irrigation projects and 65·34 lakhs for Civil Works in the various Departments. Almost the entire sum is for works already in progress; the few new and very urgent works contemplated will be found in the statement at the end of this Book. The loan for the Barrage is in addition to the sum to which I have already referred as being lent out of our balances.

The Famine Fund.

14. I again invite the particular attention of the Council to the increased use which is being made of the Famine Assignment on preventive works. This is a matter which is of the greatest interest to the rural members of the Council. The provision of fodder reserves, village drinking water supply, and small irrigation works are all items which are of the utmost importance to the prosperity of the country side.

By the end of 1926-27 the Famine Fund will have reached the very large sum of over 2¼ crores, and it will shortly be necessary to consider whether the circumstances of to-day are such as to require us to set aside so large a sum as 63 lakhs annually for famine relief. A reduction of this sum would greatly relieve the pressure on provincial revenues.

15. The only change of importance in the system of accounting is the separation in the Estimates, for the convenience of the Council, of Transferred and Reserved items where these occur under the one Major Head. Last year the demands were made separately, but the accounts had not then been separated. Another small change to which attention may be drawn is that from this year proposed expenditure in Europe on Stores is being shown in the individual subject grant, and not in the High Commissioner's budget. The object of this, as explained in Sir Basil Blackett's last budget speech, is that departments may be alive to the full comparative charges of stores purchased in India and in Europe and to enable them to utilize the total provided for purchases in India.

9th February 1926.

G. WILES,
Secretary to Government.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government and Provincial Government is to receive from the Central Revenues a sum calculated at the rate of three pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. In view of the decrease in income-tax receipts it is unlikely that this Government will get anything on this account during the current and next years.

V and 5, Land Revenue.

Revenue.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Ordinary Revenue	4,92,01	5,30,51	4,92,49	5,10,78
(2) Miscellaneous	7,49	7,03	8,40	3,72
Total . ..	4,99,50	5,37,54	5,00,89	5,14,50
Deduct—Portion of Land Revenue due to Irrigation ..	74,37	68,20	68,20	72,15
Net Total ..	4,25,13	4,69,34	4,32,69	4,42,35
(3) Assessment of alienated lands *less* quit rents	94,70	95,23	94,89	95,14
(4) Recoveries of service payments ..	99	43	43	45
Total, Land Revenue ..	5,20,82	5,65,00	5,28,01	5,37,94
Deduct—Refunds	—4,29	—5,00	—4,35	—4,94
Total ..	5,16,53	5,60,00	5,23,66	5,33,00

Expenditure (Reserved).

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Charges of District Administration	22,66	27,51	24,50	26,11
(2) Survey and Settlement ..	1,17	1,32	1,07	1,29
(3) Land Records	23,33	25,23	24,50	26,59
(4) Compensations	14,79	14,56	15,02	15,37
(5) Works	1	5	....	....
(6) High Commissioner—Stores ..	....	....	....	33
(7) Exchange..	17	23	18	11
(8) Charges on account of Encumbered estates	2	—10	—10	—16
Total ..	62,15	68,80	65,17	69,64

Revenue.

2. The decrease of 36,65 in the revised as compared with the budget for 1925-26 for ordinary and miscellaneous land revenue is due mainly to the partial failure of rains. Large decreases in revenue are expected in the districts in Gujarat owing to the insufficiency of rains. Receipts from districts in the Central Division are also less than anticipated as there was no favourable rain for kharif sowings in some parts. In the Southern Division also less receipts are expected owing to the necessity for granting larger suspensions. In Sind in some districts like

Karachi, the collections have been reduced owing to the current kharif crops having been severely affected by floods. In Sukkur, in view of the unfavourable inundation of the current season collections are expected to be less than anticipated. Bad inundation accounts for a similar fall in revenue in Nawabshah and Larkana. Failure of rains in the Desert and low inundation in Mirpurkhas and Nara Valley Divisions in the current kharif season have affected the crops in the Thar Parkar District.

3. The decrease of 34 in the Assessment of Alienated Lands less quit rents is based on the figures furnished by district officers. The refunds are reduced by 65 on the progress of actuals.

4. The budget for 1926-27 is less than that for 1925-26 by 27,00. Out of this amount a decrease of 3,95 is due to the classification of certain canals under 55, Construction of Irrigation, by which receipts of this amount are shown under "XIII—Irrigation for which capital accounts are kept" instead of in the Land Revenue Budget. As regards the balance of about 23 lakhs it is observed that the estimates for 1926-27 have been framed on those furnished by the local officers and modified by Government in view of the actuals of the last ten years.

Expenditure.

5. The revised estimate for 1925-26 under the major head stands at 65,17 against the sanctioned budget of 68,80. The decrease is chiefly due to the fact that the provision of 3,00 for damages to Kolaba Khots will not be required during the current year. The full grant of 87 for construction and repairs of chavdis will also not be utilised. The decrease is also due to savings in the pay of officers and establishments and reduced expenditure on temporary establishments under Land Records.

6. *Charges of District Administration.*—There is a decrease of 1,40 in the total grant under this minor head in the provision for 1926-27 as compared with the budget of 1925-26. This is mainly due to a reduced provision of 2,00 for damages awarded by the Bombay High Court in the Kolaba Khoti suits. This amount has been provided as it will be required in the course of the next year.

7. *Survey and Settlement.*—The budget for the next year shows a decrease of 3 as compared with that of 1925-26. The decrease is due to reduced provisions for travelling allowance and leave salary of officers.

8. *Land Records.*—The increase of 1,36 in the budget of 1926-27 as compared with that of 1925-26 is mainly due to larger provisions for temporary establishment mainly for Akarband work (1,50 as against 24). It is expected that the several proposals for revision settlement of different talukas which have been held up for the revenue year 1924-25 will be considered and brought into effect next year. The increase is counterbalanced by considerable reductions in the provisions for leave salary, travelling allowance and contingent expenditure.

9. *Compensations.*—The increase of 81 in the next year's estimate as compared with that of 1925-26 is due to the fact that in the latter year the provision which was made for fixed allowances to village officers and for payments of inams was subsequently found to have fallen short of requirements and had to be supplemented. The provision for next year is based on the departmental officers' requirements.

10. *High Commissioner—Stores.*—The budget provides for expected charges on account of freight and value of Europe Stores for the Government Photo Zinco Office, Poona. This provision was hitherto shown separately in the High Commissioner's Estimates.

VI and 6, Excise.

Revenue.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
License and Distillery fees and duties for the sale of liquors and drugs ..	3,70,27	3,69,39	3,64,67	3,65,24
Gain on sale-proceeds of excise opium	15,29	....	....	....
Sale proceeds of excise opium ..	....	31,60	27,60	27,65
Hemp drugs—Ganja, Bhang and Charas	34,07	32,13	32,84	33,88
Fines, Confiscations and Miscellaneous	29,34	21,62	25,90	14,11
Deduct—Refunds	—5,99	—5,05	—5,05	—5,50
Total ..	4,42,98	4,49,69	4,45,96	4,35,38

Expenditure (Transferred).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Superintendence	80	88	1,09	1,09
Presidency Establishment ..	1,89	2,33	2,26	2,43
District Executive Establishment ..	15,30	16,71	16,30	18,27
Cost of opium supplied to Excise Department	....	18,44	17,04	12,12
Distilleries	90	1,00	1,00	2,50
Excise Compensations	21,26	12,92	15,62	12,36
High Commissioner—Stores ..	....	....	....	1
Exchange	7	5	4	
Total ..	40,2	2,3	53,35	48,78

Revenue.

11. *License and Distillery Fees, etc.*—The decrease of 4,72 in the revised and of 4,15 in the ensuing year's estimate as compared with the current year's budget occurs mainly under (1) still-head duty and (2) country spirit vend and license fees, partially counterbalanced by increased receipts under tree-tax receipts, toddy vend fees and duty on Indian-made wines and spirits treated as foreign.

12. *Sale-proceeds of Excise opium.*—The decrease of 4,00 in the revised and of 3,95 in the ensuing year's estimate as compared with the current year's budget is due to reduction in the consumption of opium.

13. *Hemp Drugs.*—The increase of 71 in the revised and of 1,75 in the ensuing year's estimate as compared with the current year's budget is due to larger receipts anticipated from duty on Ganja and Charas partially counterbalanced by reduced receipts under duty on Bhang and hemp drugs vend fees. The next year's budget also takes into account the enhancement from 1st April 1926 of the duty on Ganja in the Presidency proper and Aden from Rs. 22-8-0 to Rs. 25 per seer.

14. *Fines, Confiscations and Miscellaneous.*—To this minor head are also credited the receipts representing the gain on sale-proceeds of country spirit, *i.e.*, the difference between the issue rate and the rate paid to contractors in the contract

supply areas, and in the case of the areas supplied with spirit manufactured at the departmentally managed distilleries at Nasik and Khanapur, the difference between the issue rate and the cost of production and distribution. The increase of 4,28 in the revised as compared with the current year's budget is due to larger profit anticipated from the departmentally managed distilleries. The decrease of 7,51 in the ensuing year's estimate as compared with the current year's budget is due to the fact that the latter includes receipts for two years.

15. *Refunds.*—This is a fluctuating item and calls for no remark.

Expenditure.

16. *Superintendence.*—This minor head includes provision for the Commissioner of Excise and his Personal Assistant and establishment. With effect from the beginning of the current year the post of the Deputy Commissioner of Excise, Bombay Presidency, as an executive officer has been abolished and the work performed by him has been distributed between the Commissioner of Excise, District Collectors and Superintendents. With effect from the same date the Deputy Commissioner has been appointed Personal Assistant to the Commissioner, the post of Personal Assistant in the cadre of Superintendents of Excise being abolished. The increase of 21 in the revised and in the ensuing year's estimate as compared with the current year's budget is due partly to this and partly to the entertainment of additional clerical establishment in the office of the Commissioner to cope with the work transferred to his office from the office of the Deputy Commissioner of Excise.

17. *Presidency Establishment.*—Under this minor head is shown the cost of the Excise staff employed in the Town and Island of Bombay. The small variations in the revised and next year's budget as compared with the current year's budget call for no remark.

18. *District Executive Establishment.*—The decrease of 41 in the revised as compared with the current year's budget is due mainly to saving in the provision for pay of officers. The increase of 1,56 in the ensuing year's estimate as compared with the current year's budget is due to the additional Preventive staff recently sanctioned by the Legislative Council.

19. *Cost of opium supplied to Excise Department.*—The decrease of 1,40 in the revised as compared with the current year's budget is due mainly to the reduction from Rs. 30 to Rs. 28 per seer in the cost price of opium purchased from the Government of India. The next year's estimate is less than the current year's revised by 4,92 due to anticipated further reduction in consumption and larger stock of opium in hand.

20. *Distilleries.*—The provision in the current year's budget was made for the purchase of the plant at the Mundhwa Distillery and the warehouses attached to it. The provision made in the ensuing year's estimate is for the purchase of the plant at the Godhra Distillery and the warehouses dependent on it. The license issued to the contractors for the manufacture of country spirit at the latter distillery terminates on 31st March 1926. Government have decided not to renew it, and to supply country spirit required for consumption in the area now served by the distillery from the Government distillery at Nasik. Under the terms of the license issued to the contractors the plant at the distillery and warehouses will have to be taken over by Government at a valuation. The provision of 2,50 proposed in the ensuing year's budget is intended to meet this liability.

21. *Excise Compensations.*—The increase of 2,70 in the revised as compared with the current year's budget is due to the adjustment of surplus excise receipts derived from the lease of the Abkari revenue of certain Indian States, as under their agreements the States are entitled to the entire revenue if it exceeds the amounts of provisional compensation drawn by them. The decrease of 56 in the ensuing year's estimate as compared with the current year's budget is due to the absence in the former of any provision for adjustment of surplus excise receipts.

VII and 7, Stamps.

Revenue.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
A—Non-judicial.				
Sale of General stamps	91,64	98,72	91,00	95,34
Duty on impressing documents ..	5,49	7,16	4,50	4,73
Fines and penalties	42	33	50	38
Miscellaneous	1,65	79	1,00	1,12
Total, A—Non-judicial stamps ..	99,20	1,07,00	97,00	1,01,57
Deduct refunds	—1,35	—1,45	—1,50	—1,52
Total ..	97,85	1,05,55	95,50	1,00,05
B—Judicial.				
Sale of court fee stamps	82,03	81,47	80,45	81,80
Fines and penalties	1	4	4	2
Miscellaneous	1	1	1	1
Total, B—Judicial ..	82,05	81,52	80,50	81,83
Deduct refunds	—1,84	—2,48	—3,00	—1,88
Total ..	80,21	79,04	77,50	79,95
Grand Total ..	1,78,06	1,84,59	1,73,00	1,80,00

Expenditure—Reserved.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
A—Non-judicial				
Superintendence	27	58	55	58
Charges for the sale of general stamps	1,12	1,20	1,05	1,13
Stamps and stamped papers to be obtained from Central Stores at Nasik	..	..	..	46
Cost of stamps supplied by other Provinces	..	1	..	..
Deduct—Value of stamps supplied to other Governments ..	—20	—1,05	—1,05	..
Total, A—Non-judicial ..	1,19	74	55	2,17
B—Judicial.				
Superintendence	27	58	55	57
Charges for the sale of court fee stamps	30	27	35	31

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
B.—Judicial—contd.				
Stamps and stamped papers to be obtained from the Central Store at Nasik	..	..	..	46
Cost of stamps supplied by other Provinces	3	8	..	..
Deduct—Value of stamps supplied to other Provinces.. ..	—1,36	—56	—56	..
Total, B—Judicial ..	—76	37	34	1,34
Exchange	45	13	12	..
Grand total ..	88	1,24	1,01	3,51

Revenue.

22. The decrease of 11,59 in the current year's revised estimate is mainly under " Sale of General Stamps " (7,72), under " Duty on impressing documents " (2,66), and under " sale of court fee stamps " (1,02). The decrease is chiefly due to the fact that the current year's estimate was made in anticipation of improvement in trade conditions. This anticipation has not been realised.

23. The next year's estimate has not been brought up to the figure of the current year, but it shows an increase of 7,00 over the revised estimate, as slightly better trade conditions are anticipated during next year.

Expenditure.

24. The current year's revised estimate shows a decrease of 23 as compared with the sanctioned estimate. The decrease is mainly under " Superintendence " (6) and under " Charges for the sale of General Stamps " (15). The decrease under the former head is under " Leave allowances " and " contract contingencies" and that under the latter head is on account of less receipts in the sale of general stamps due to trade depression.

25. The next year's budget is 3,51. The current year's budget is 1,24. It is so low, because, during this year no stamps were purchased, as Government had indented for a two years' stock in the previous year in view of the opening of the new Security Press at Nasik, and also because recoveries to the extent of 1,61 are expected during the current year on account of the cost of stamps which were obtained for and supplied as usual to certain other Governments. These recoveries are deducted from charges. All local Governments will from next year purchase their stocks of stamps direct from the Security Press, Nasik, and hence the arrangement under which certain Local Governments purchased their stocks through this Government and paid for them has now ceased. The increase of 2,27 during next year, is thus due to the fact that for the reasons already explained no recoveries are expected which were set off against expenditure and also to the fact that stamps—both judicial and non-judicial—of the value of 92 are required next year.

VIII and 8, Forest.

Revenue.

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
Timber and other produce removed from the forest by Government agency	23,94	28,55	26,30	28,17
Timber and other produce removed from the forests by consumers or purchasers	45,96	42,82	47,00	42,49
Drift and waif wood and confiscated forest produce	4	4	4	3
Revenue from forests not managed by Government	18	17	11	16
Miscellaneous	3,81	2,77	3,42	3,24
Deduct—Refunds	—85	—30	—37	—20
Total ..	73,08	74,05	76,50	73,89

Expenditure (Transferred).

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
General Direction	1,05	88	92	86
A—Conservancy and Works ..	18,61	19,87	17,63	16,93
B—Establishments	22,62	23,75	23,00	24,25
Interest on Capital outlay not charged to Revenue..	41	50	45	46
Exchange	30	43	41	....
Lump provision in connection with the recommendations of the Lee Commission	....	59	....	....
Total ..	42,99	46,02	42,41	42,50

Revenue.

26. *Timber and other produce removed from the forests by Government Agency.*—The decrease (2,25) in the revised estimate is due to the depression in the timber market, failure of contractors in the Kanara Northern and Western Divisions to bring the stipulated quantities of timber to the sale depôts, decrease in the number of sleepers to be supplied to the Madras and Southern Maratha Railway, absence of indents from Railway Companies for sawn material, and the sale to

contractors of thinning coupes in Thana and certain fuel coupes in Sind which were previously proposed for departmental exploitation, the resulting revenue being credited to the sub-head II. The decrease is partly counterbalanced by the increased revenue from departmental collection of myrabolams in the Sirsi and Siddapur Ranges of Kanara and of lac in Sind and from the sale of fuel remaining on hand in the Belgaum Division after supply to the Madras and Southern Maratha Railway.

The next year's budget estimate is kept higher than the revised estimate for the current year in anticipation of an improvement in the timber market and of receipt of larger quantities of timber at the sale depôts in Kanara and in view of the proposed extended departmental exploitation of coupes, deadwood, erosion strips, thinnings and lac in Sind.

27. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase (4,18) in the revised estimate is due to better prices for coupes realised in the Northern Circle. The increase would have been higher but for the poor prices for both timber and fuel coupes in the Central Circle and in the Belgaum Division. The next year's budget estimate is kept lower than the current year's estimate as no great improvement in prices of coupes is anticipated and no revenue from sale of High Forest in the Kanara Northern Division or from recovery of outstandings on account thereof, as in the current year, is expected, departmental exploitation of such forest having been reverted to.

28. *Miscellaneous.*—The increase (65) in the revised estimate is due to the rent of forest land given out for cultivation in the Northern Circle, to fines recovered from contractors in the Southern Circle for extension of contract periods, to increased receipts on account of compensation in Forest offence cases in the Khandesh Divisions and to receipts on account of the working of the Alnawar-Dandeli Railway which were hitherto adjusted through the exchange accounts with the Madras and Southern Maratha Railway and were not included in the budget. The budget estimate for 1926-27 is based on the revised estimate and shows a small decrease of 18.

Expenditure.

29. *General Direction.*—The increase (4) in the revised estimate is small and is due to an increase in the annual contribution made to the Government of India towards the cost of the Dehra Dun Map Office. The decrease in the budget estimate for next year as compared with the sanctioned estimate is due to smaller provision for stipends and cost of training of Rangers at the Coimbatore College.

30. *A—Conservancy and Works.*—The decrease in the revised estimate for the current year is due to a change in the system of classification of expenditure introduced with effect from 1st April 1925. In accordance with the instructions issued by the Auditor General, all expenditure in the Forest Department is to be classified with effect from the current financial year under "Revenue" and "Capital". All forest expenditure of a capital nature is to be brought to account, in the first instance, under the major head "52-A—Forest Capital Outlay not charged to revenue," such portion of the expenditure as it may be decided to finance from revenue being transferred at the end of the year to a new major head "8-A" to be opened in the Revenue section of the accounts. The ensuing year's estimate is lower than the current year's revised as smaller provision is made for forest conservancy owing to the need for retrenchment.

31. *B—Establishments.*—The decrease (75) in the revised estimate is due to savings in the provision for leave allowance and the Lee Concessions. The increase (50) in the next year's estimate over the current year's sanctioned estimate is due to the provision for passage pay of officers and periodical increments of pay of officers and subordinate establishments and to the grant of advance increments to 7 officers of the Provincial Forest Service who received no benefit from the revised rates of pay sanctioned by the Secretary of State in 1920.

8-A, Forest Capital Outlay Charged to Revenue.

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
	..	..	2,65	2,61

32. The head " 8-A, Forest Capital Outlay charged to revenue " has been opened for the first time to record transactions of a capital nature in the accounts of the Forest Department. (*Vide* remarks under 52-A, Forest Capital Outlay not charged to revenue.)

IX and 9, Registration.

Revenue.

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Fees for registering documents ..	12,06	13,00	12,10	12,56
Fees for copies of registered documents	29	29	30	29
Miscellaneous	20	27	26	21
Deduct refunds	—6	—6	—6	—6
Total ..	12,49	13,50	12,60	13,00

Expenditure (Transferred).

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Superintendence	35	39	38	38
District charges	6,40	6,89	6,42	6,61
High Commissioner (Stores) ..	....	....	....	10
Exchange	6	4	3	3
Total ..	6,81	7,32	6,83	7,12

Revenue.

33. In spite of a rise in the number of registrations the revised estimate shows a decrease as a result of the general depression in the value of properties. The next year's estimate provides for a small increase over the current year's revised.

Expenditure.

34. The revised estimate shows a saving due mainly to a reduction in the number of posts of sub-registrars and clerks. The next year's budget follows the current year's revised estimate and allows for increased expenditure due to incremental salaries.

IX-A and 9-A, Scheduled Taxes.

Receipts.

———	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Entertainment Tax	9,09	9,55	8,05	7,23
Betting Tax—				
Tax on Totalisator	....	....	7,50	18,00
Total ..	9,09	9,55	15,55	25,23
Deduct refunds	—6	—5	—5	—5
Total ..	9,03	9,50	15,50	25,18

Expenditure (Reserved).

———	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Entertainment Tax	18	21	19	21
Total ..	18	21	19	21

Receipts.

35. The current year's revised estimate under " Entertainment Tax " shows a decrease of 1,50 as compared with the current year's sanctioned estimate. This is due to the 50 per cent. reduction of the Tax on admission tickets to race courses, consequent on the introduction of the Totalisator Betting Tax Act. This took effect from the Bombay Race season of 1925-26. This decrease is more than counterbalanced by the anticipated receipt of 7,50 under Totalisator Tax at $2\frac{1}{2}$ per cent. The net increase is 6,00.

36. For the same reasons the next year's estimate under the Entertainment Tax is based lower than the current year's estimate by 2,32, but with the additional estimate of 18,00 under " Totalisator Tax " for both Bombay and Poona race seasons, the total estimate is higher by 15,68 than the current year's estimate.

Expenditure.

37. The current year's revised estimate is lower than the sanctioned estimate by 2. The decrease is mainly under " leave salary " which has not been utilised. The next year's estimate is based on the current year's sanctioned estimate.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

38. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi* commercial basis are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worth while examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi* commercial undertaking is whether the work is remunerative or the reverse and it is therefore essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

39. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works, separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

40. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

41. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, Establishment and Tools and Plant, (2) indirect charges, *i.e.*, capitalised value of abatement of land revenue occupied by works and leave and pension allowances of establishment and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as " sum at charge ".

42. As soon as the work commences to earn revenue a Revenue account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

43. Turning to the sub-divisions Productive and Unproductive works it may be observed that if the net revenue from a Capital work is expected to repay after10 years from its completion the annual interest charges on the capital invested, *i.e.*, sum at charge at 6 per cent., or at such other rate as may be fixed by Government from time to time, the works is considered as " Productive " otherwise it is treated as " Unproductive ". If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of 10 years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

44. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works " . Funds for these works may be provided from ordinary revenues, Famine Insurance Grants or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is however intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Insurance Grants " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The head " 16 " is therefore purely a transfer head. The net

total of the major head " 55 " after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues. In this budget all the expenditure is to be met from loan.

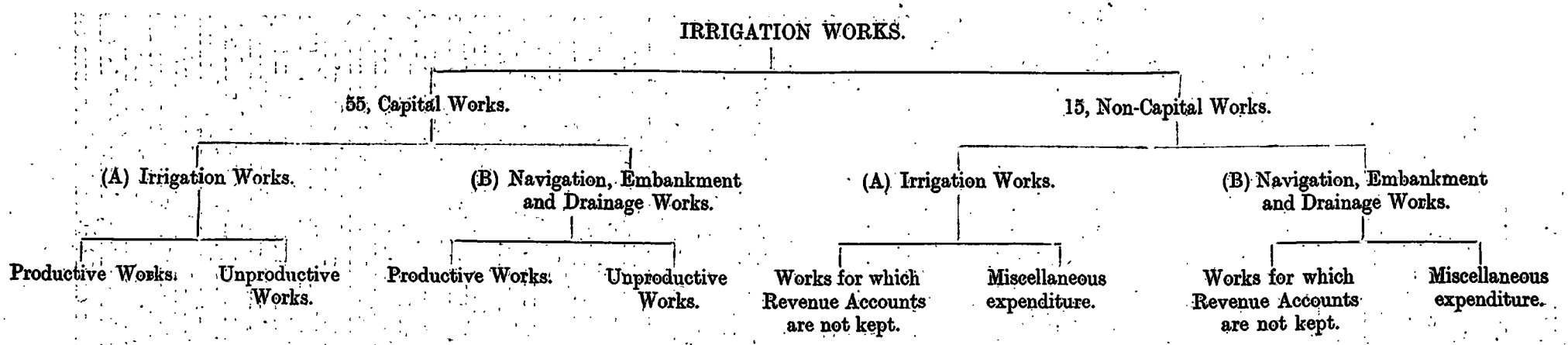
45. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head "XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

46. In the Budget Estimates of Revenue for Irrigation Works under the above mentioned head " XIII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financially is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

47. There is one more *minus* entry to be made in the Budget Estimates of Revenue under the head " XIII " before the *net* revenue is shown and that is the " Refunds of Revenue". In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

48. The interest on capital expenditure met from ordinary revenues is shown under the head " 14—Interest on works for which Capital Accounts are kept".

49. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each. All expenditure upon such works whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi* commercial works, and therefore they are shown under the expenditure head " 15 ". The only comparison here possible is that between the gross revenue (shown under Revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head, " Miscellaneous Expenditure" all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Insurance Grants.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Insurance Grants, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Insurance Grants" which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue Head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the Budget Estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.— "*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi* commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenue, (2) Famine Insurance Grants and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT.

SIND.

Works in operation.

50. The canal systems in Sind are entirely different from those in the Deccan. They are mostly very large and with the exception of a few perennial ones carry their supplies at present during the inundation season only. However when the Lloyd Barrage Scheme is completed it will be possible to feed these canals all the year round. Many of them are canals which existed before the advent of British rule and have since been improved.

51. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. About 85 lakhs of rupees have been expended on this system.

52. *The Begari and Ghar Canals.*—The Begari and Ghar Canals came next into operation in 1856 and about 31½ lakhs of rupees have been spent on these two canals. The former is the most important system north of Sukkur and is on the right bank of the Indus.

53. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and about Rs. 29¾ lakhs have been spent on it. This is one of the few canals in Sind which carries any appreciable supply all the year round.

54. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27¼ lakhs and the Sukkur Canal, just above Sukkur, on which over 14¾ lakhs of rupees have been spent.

55. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal taking off from the Eastern Nara river above the Mithrao Canal already mentioned and it is assured of a perennial supply by a weir constructed across the Nara. Rs. 98 lakhs have been spent on this work.

56. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat canals were next built at a cost of about Rs. 60 lakhs and were opened between 1901 and 1904.

There are many other small canals which are playing an important part in the irrigation of the lands in Sind.

Works under construction.

57. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project which is now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project which is estimated to cost Rs. 18·35 crores was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus below the gorge at Sukkur, three canals on the right and four on the left bank each with a separate head regulator. The Right Bank System comprises the North Western and South Eastern perennial canals and the Central Rice Canal. The Left Bank System comprises a great new perennial canal called the Rohri-Hyderabad Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two large high level canals for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal no matter how low the level of the water in the river may be. An expenditure of Rs. 169·23 lakhs has been incurred to end of 1924-25 and about Rs. 225·12 lakhs will be spend on this scheme in the current year. A detailed note regarding the progress of work on this scheme has been printed separately.

Deccan and Gujarat.

58. Irrigation conditions in the Deccan and Gujarat vary considerably from those in Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops like sugarcane or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency always involve the construction of storage reservoirs on perennial rivers for feeding the canals supplying water to the fields. The principal irrigation works in the Deccan and Gujarat are mentioned below:

Works in operation.

59. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik and the Krishna Canal in Satara Districts which came into operation 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

60. *Mutha Canals.*—The Mutha canals have been constructed at a cost of about 65½ lakhs of rupees with a large storage, reservoir called Lake Fife on the Mutha River at Khadakwasla near Poona. This system consists of two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

61. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation also about this time and about 13¼ lakhs of rupees have been spent on each of them.

62. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal which receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of its tributaries, was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak canal, a small canal taking off direct from the Ghatprabha river without a storage work was opened in 1884 and Rs. 13¾ lakhs have been spent on it.

63. *Girna canal.*—The Girna canal which is fed from the Chankapur tank was constructed at a cost of 20½ lakhs of rupees and was opened for irrigation in 1909.

64. *Godavari Canals.*—The Godavari canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up-weir at Nandur-Madhmeshwar and the Right and Left Bank canals. This project has cost over 102½ lakhs of rupees and was brought into operation in 1912.

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction.

65. *Pravara River works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill on the Pravara river at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank canals. The masonry dam will be 270 feet high and about 1,600 feet long. It will be completed by the end of March 1926. The work on the canals is almost nearing completion. The total estimated cost of the scheme is Rs. 151 lakhs, the expenditure incurred to end of 1924-25 was Rs. 137½ lakhs and the probable expenditure in the year 1925-26 will be about Rs. 1·39 lakhs.

66. *The Nira Right Bank Canal project.*—The Nira Right Bank Canal project will, when completed, be the largest in the Deccan. It comprises the construction of the Nira Right Bank Canal 109 miles in length and a larger dam at Bhatgar on the Yelwandi river to replace the existing one mentioned under the Nira Left Bank canal so as to increase the storage for supplying both the canals, *viz.*, the old Nira Left Bank and the new Nira Right Bank canal. The dam is expected to be completed in the year 1926 by which time the first 90 miles of the right bank canal should also be approaching completion. It has however been possible, as anticipated last year, to issue water from the canal to certain rabi-crops in the

current year. The total estimated cost of the scheme is Rs. 491 lakhs. The expenditure incurred to end of 1924-25 was about Rs. 329 lakhs and the probable expenditure in 1925-26 is over Rs. 23¾ lakhs.

67. *Nira Valley Development project.*—The Nira Valley Development project provides for the complete development of irrigation in the Nira Valley. The Nira Right Bank Canal scheme with the enlarged storage at Bhatgar on the Yelwandi river aims at irrigating lands on the right bank of the Nira river. There is however large scope for extending irrigation on the existing Nira Left Bank canal where there is a keen demand for a larger supply. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all the main tributaries and by enlarging the Nira Left Bank canal to the maximum economical limits. This scheme combined with the Nira Right Bank Canal scheme is called the Nira Valley Development project.

The Nira Right Bank canal system itself will cost Rs. 491·11 lakhs. The combined scheme will cost Rs. 626·91 lakhs. The extra cost will therefore be Rs. 135·80 lakhs which represents the cost of widening and remodelling the Nira Left Bank canal and constructing the new dam at Vir. This project was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. The work on this project has been commenced in the current year and the probable expenditure on it to end of March 1926 will be about Rs. 2 lakhs.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

68. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (*e.g.*, wood, grass, etc.), etc., and the latter, *viz.* (*b*), represents the irrigation share of land revenue.

The working expenses of these works for which capital accounts are kept are to be deducted from receipts to show the *net* revenue.

69. The budget and revised estimates of revenue for the current year and the budget estimate for the ensuing year are as shown below :—

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
	(Figures in thousands.)			
Gross Revenue	1,05,26	1,00,50	1,01,90	1,11,28
Deduct—Working Expenses ..	52,63	46,84	47,72	46,33
Lump provision for re-grant of lapses .	....	1,00	6	....
Deduct—Probable lapses in the budget year	....	— 1,00	— 6	....
Net Revenue ..	52,63	53,66	54,18	64,95

70. The increase in gross revenue of 1,40 in the revised as compared with the budget estimate for 1925-26 which is wholly under direct receipts is due to a greater demand for water for irrigation than anticipated. The increase of 88 in 'Working expenses' is due to additional funds sanctioned by Government for urgent unforeseen works and repairs in Sind. Some of these works were rendered necessary on account of breaches caused by the heavy hill torrents of the year and others on account of the erosion of the river Indus. This additional grant of 88 was, however, met by reappropriation from the provision for works and repairs under the major head '15—Other revenue expenditure financed from Ordinary revenues'.

71. The increase in gross revenue of 10,78 in the budget estimate for 1926-27 as compared with that for 1925-26 is mainly due to (*a*) anticipated receipts from the Nira Right Bank Canal from which water is given for rabi irrigation for the first time in the current year and (*b*) to the additional revenue expected next year on account of certain increases in water rates sanctioned with effect from 15th February 1926 on the Nira Right and Left Bank Canals (including Shetphal tank), Mutha Canals (including Matoba tank) and Godavari and Pravara Canals. The comparison of 'Working expenses' shows a decrease of 51. The original demand made by the local officers for 'Working expenses' for 1926-27 largely exceeded the budget for 1925-26, but owing to financial stringency it has been reduced to the bare minimum required for maintaining the canals in working order.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

72. The revenue derived from irrigation works for which no capital accounts are kept is only from direct receipts, such as sales of water, plantations and other canal produce, etc., and no credit is afforded to this class of works on account of the portion of land revenue due to irrigation.

The budget and revised estimates for 1925-26 and the budget estimate for 1926-27 are shown below :—

Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
65	70	75	65

73. The increase of 5 in the revised estimate as compared with the budget estimate for 1925-26 as well as the decrease of 5 in the ensuing year's budget as compared with the current year's budget is due to variations in sales of water.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Expenditure	57,20	64,53	62,16	64,06

74. Under Rule 24 of the Devolution Rules the capital sum spent by the Governor-General in Council upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,06 and this amount is included separately under the head '19—*Interest*' as interest on the advance in respect of Irrigation capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head '19—*Interest.*' The head "14—Interest" is merely a *pro forma* head to show the interest liabilities met from revenues on Irrigation capital and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head '19—Interest'.

The budget estimate of 64,53 for 1925-26 was framed as shown below :—

Interest at 3·3252 per cent. on total capital outlay (7,62,51) on Irrigation Major Works (direct charges to end of 1916-17)	25,35
Interest charges at 5·69 per cent. on total capital outlay (1,30,95) on Irrigation Major Works from the year 1917-18 to 1920-21	7,45
Interest charges at 3·3252 per cent. on total capital outlay (1,82,74) on Minor Works up to the end of 1916-17	6,08
Interest charges at 5·69 per cent. on total capital outlay except for Lloyd Barrage (1,86,42) from 1917-18 to 1923-24..	10,61
Interest charges at 5·69 per cent. on the estimated capital outlay except for Lloyd Barrage (51,15) for 1924-25	2,91
Interest charges at 5·69 per cent. on one-half of the estimated capital outlay except for Lloyd Barrage (51,44) for 1925-26	1,46
Interest charges on capital cost of old works transferred from the head '15' to the head '55'	67
	54,53
Add interest on account of Lloyd Barrage to be met from Famine Insurance Grant	10,00
	64,53

75. The revised estimate for 1925-26 and the budget estimate for 1926-27 are framed as follows :—

	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Interest charges at 3·3252 per cent. on capital outlay (7,59,72) on Irrigation Major Works (Direct charges) to end of 1916-17 (excluding Lloyd Barrage)	25,26	25,26
Interest charges at 5·1979 per cent. on capital outlay (1,30,89) on Irrigation Major Works from the year 1917-18 to 1920-21 (excluding Lloyd Barrage)	6,80	6,80
Interest charges at 3·3252 per cent. on capital outlay (1,76,09) on Minor Works to end of 1916-17 (excluding Lloyd Barrage)	5,86	5,86

	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Interest charges at 5·85 per cent. on capital outlay on minor works (32,88) from 1917-18 to 1920-21 (excluding Lloyd Barrage) ..	1,92	1,92
Interest charges at 5·85 per cent. on capital outlay, except for Lloyd Barrage, (1,91,36) from 1921-22 to 1924-25	11,19	11,19
Interest charges at 5·85 per cent. on half of the estimated capital outlay (38,76), except for Lloyd Barrage, for 1925-26	1,13	..
Interest charges at 5·85 per cent. on estimated capital outlay of 38,76 (except for Lloyd Barrage) for 1925-26	..	2,27
Interest charges at 5·85 per cent. on half of estimated capital outlay of 26,01 (except for Lloyd Barrage) for 1926-27	..	76
	52,16	54,06
Add interest on account of Lloyd Barrage to be met from Famine Insurance Grant	10,00	10,00
Total ..	62,16	64,06
Amount financed from ordinary revenues	52,16	54,06
Amount financed from Famine Insurance grant	10,00	10,00

76. The decrease of 2,37 in the current year's revised as compared with the current year's budget is due to the lowering of the rate of interest by the Government of India on pre-Reform Irrigation debt and reduction in the revised estimate of current year for capital outlay on Irrigation partially counterbalanced by an increase in the rate of interest on post-Reform Irrigation capital. In framing the revised estimate for the current year as well as the budget estimate for the ensuing year interest on the capital outlay on Lloyd Barrage has been excluded. The Secretary of State for India has sanctioned the proposal made by this Government to meet interest charges on Lloyd Barrage out of capital during construction if such a course is considered necessary in any year. Out of the estimated interest charges of 31,00 on capital outlay on Lloyd Barrage it is proposed to meet 10,00 from Famine Insurance grant, while 17,94 have been added to the loan to be taken from the Government of India to finance capital expenditure on this project under the head "55, Construction of Irrigation Works", and 3,06 will be met from the Provincial Balances. The decrease of 47 in the budget estimate for 1926-27 as compared with the current year's budget is due to the same reasons as given for the revised estimates for the current year.

15, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure (Reserved).

77. The works accounted for under this head can be financed partly from ordinary revenues and partly from the Famine Insurance Grant or Fund, since irrigation and embankment works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are to be provided it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Insurance Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head " 15 (I)—Other Revenue Expenditure financed from Famine Insurance Grants ".

78. The budget and revised estimates under this head for the current year and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Figures in thousands.		
Gross expenditure	34,16	30,06	33,63	32,04
Lump provision for regrant of lapses..	....	1,00	36	36
Deduct probable lapses in the budget year	....	—1,00	—36	—36
Total ..	34,16	30,06	33,63	32,04
Deduct amount financed from Famine Insurance Grant	....	....	....	—4,34
Net amount charged to ordinary revenues	34,16	30,06	33,63	27,70

79. The increase of 3,57 in the revised estimate as compared with the budget estimate for 1925-26 under this head is entirely due to the necessity for increasing the budget provision of 15 for pensionary charges debitable to the Irrigation Department by 4,45. Formerly these charges were wholly provided for under the major head " 45—Superannuation allowances and pensions " ; but in 1923 the Government of India with the approval of the Secretary of State, decided that pensionary charges of commercial departments should with effect from 1st April 1923 be brought to account under the appropriate commercial heads concerned and that in the case of irrigation works they should be debited to the head " 15 " under the sub-head " (3) Miscellaneous Expenditure ". The amounts actually paid on account of pensions are debited to the head " 45 " in the first instance and subsequently adjusted in the accounts by debit to " 15 " and credit to the head " 45 ". Thus the provision made under the head " 15 " is to cover the ultimate debit raised in the accounts against that head. The question what percentage of the total cost of irrigation establishment should be adopted for arriving at the amount debitable to the Irrigation Department under the head "15 " was under the consideration of Government and pending the final decision in this matter a small amount of Rs. 15 thousand only was provided in the current year's budget. It has now been decided that these charges should be provided for at the rate of 9 per cent. of the total cost of Irrigation establishment. According to

this decision the amount debitable to this head comes to 4,60, *i.e.*, an increase of 4,45 over the budget provision of 15. This increase of 4,45 has however been partly counterbalanced by the reduction of 88 reappropriated to the head "XIII" as explained under that head, to meet the additional demand for urgent works and repairs in Sind.

80. The increase of 1,98 in the budget estimate for 1926-27 as compared with that for the current year is also entirely due to the provision of 4,61 required to be made for pensionary charges instead of 15 provided for in the current year's budget as explained above. Otherwise the demand under this head for the ensuing year would have shown a large decrease of 2,63 over the current year's budget, as the provision for works and repairs has been considerably reduced on account of financial stringency. Out of the total budget provision of 32,04 under this head a sum of Rs. 4·34 lakhs will be provided from the Famine Insurance Grant and the residue will be financed from ordinary revenues as indicated in the above table. A provision of 4,34 has accordingly been made under the head "15 (I), Other Revenue Expenditure financed from Famine Insurance Grants".

15, Other Revenue Expenditure Financed from Ordinary Revenues, Civil.

(*Expenditure—Reserved.*)

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Expenditure	19	70	70	7,76 *Deduct*—7,30 transferred to the head 15 (1)—*Net* 46.

81. The designation of the grant has been changed from " Free Grant for encouragement of irrigation in precarious tracts " to " Grant for repairs to minor irrigation works in charge of Revenue Department ".

82. The increase from 70 to 7,76 is mainly due to the appointment of a special officer, styled Superintending Engineer on Special Duty, to investigate the question of minor irrigation works, such as *bandharas*, tanks, etc., as a measure for the prevention of famine. To carry out his programme the Superintending Engineer requires establishment and provision for carrying out surveys.

The following are the provisions required for next year :—

(1) Superintending Engineer on Special Duty and his establishment ..	56
(2) District staff under the Assistant Engineer (under the Superintending Engineer on Special Duty)	8
(3) District staffs under the Superintending Engineer on Special Duty ..	1,20
(4) Minor irrigation works under the Superintending Engineer on Special Duty	5,00
(5) Grants for repairs to minor irrigation works in charge of Revenue Department	92
Total ..	7,76

The provision of 92 for item (5) represents the provision hitherto made under this head and distributed amongst the Divisional Commissioners. This provision of 92 for next year is intended for distribution as noted below :—

Northern Division	67
Central Division	10
Southern Division	15
Total ..	92

The whole of the provision for items (1) to (4) and half of the provision for item (5) have been transferred to the head " 15 (1)—Other Revenue Expenditure Financed from Famine Insurance Grants ". Thus the net provision under the present head will be 46.

The provision of 1,84 for items (1), (2) and (3) is for the Superintending Engineer and establishment only. It does not include anything for works proper for which a separate provision is made under (4). The works for which a provision of 5 lakhs is made will follow the preparation of projects. It is impossible for the Superintending Engineer to give any details at present regarding this provision with any degree of accuracy, as he has been in charge of the work for a short time only. Accordingly a lump provision of 5 lakhs, has been made. The majority of the works are expected to be small, costing only a few thousand rupees apiece.

15 (I)—Other Revenue Expenditure financed from Famine Insurance Grants.

Budget estimates, 1926-27 11,64

83. According to the revised system of irrigation accounts this head is intended to show the expenditure provided from the Famine Insurance Grant on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is however booked in the first instance under the major head " 15—Other Revenue Expenditure financed from Ordinary Revenues " without reference to the source from which the funds are provided and the amount financed from the Famine Insurance Grants is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head " 15 " is booked, without details, under the major head ' 15 (1)—Other Revenue Expenditure financed from Famine Insurance Grant '. It is thus purely a transfer head.

84. No provision has been made under this head in the current year's budget as the whole of the expenditure on irrigation works for which capital accounts are not kept is being met from ordinary revenues.

85. Provision of 11,64 has been made under this head in the budget estimates for 1926-27 as shown below :—

15—Other Revenue expenditure financed from Ordinary Revenue—A—Irrigation, and B—Navigation, Embankment and Drainage works—Public Works Department ..	4,34
15—Other Revenue expenditure financed from Ordinary Revenue—B—Navigation, Embankment and Drainage works—Civil Department ..	7,30
	11,64

16-A—Construction of Irrigation, Navigation, Embankment and Drainage works financed from Famine Insurance Grants.

86. No provision has been made under this head in the current or ensuing year's budget.

XVI and 19, Interest.

Revenue.

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Interest on loans and advances from the Provincial Loan and Advances account	15,10	14,87	15,64	15,51
(2) Interest on arrears of revenue ..	41	18	40	25
(2*a*) Interest on loans granted by Development Department ..	1,12,95	....	....	....
(3) Interest on loans granted by Bombay Development Department to local bodies out of Bombay Development loan	....	44,54	44,52	44,33
(4) Interest on loans granted by Development Department from Government of India Advances to Co-operative Housing Societies and private individuals under state aided building schemes	....	....	21	53
(5) Interest on loans granted to 3 local bodies in Bombay City out of funds borrowed from Government of India and Provincial Loans Fund	....	90,84	1,03,02	91,56
(6) Interest on general balances deposited with the Government of India	....	4,78	1,60	11,67
(7) Interest on Development balances deposited with the Government of India	....	....	....	44
(8) Miscellaneous—				
(*i*) Ordinary	55	50	55	40
(*ii*) Development	4,33	4,18	4,30	4,29
(9) Refunds (*i*) Development ..	—58	—58	—57	—57
(*ii*) Ordinary ..	—9	—4	—7	—6
Total ..	1,32,67	1,59,27	1,69,60	1,68,35
Ordinary ..	15,97	....	....	....
Ordinary including recovery of interest on advances given to three local bodies in Bombay City for development purposes out of funds borrowed from Government of India ..	....	1,11,13	1,21,14	1,19,33
Development ..	1,16,70	....	....	....
Development excluding interest on advances given to three local bodies out of funds borrowed from Government of India	....	48,14	48,46	49,02

Expenditure (Reserved).

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Interest on Provincial Loan.				
(1) Bombay Development Loan ..	66,01	65,96	65,96	65,97
Other Items.				
(2) Interest payable to Central Government on—				
(*a*) Advances to the Provincial Loan account	10,61	9,22	9,97	9,10

Expenditure—contd.

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Other Items—contd.				
(*b*) Advances for Irrigation capital expenditure	32,51	32,71	32,07	32,07
(*c*) Other advances	1,37,99	1,96,65	2,17,89	2,16,29
(3) Management of debt (Development)	48	50	20	20
Total ..	2,47,60	3,05,04	3,26,09	3,23,63
Deduct—Interest transferred to Commercial Departments	—57,20	—64,53	—62,16	—64,06
Deduct—Interest transferred to Forest Department	—40	—50	—45	—46
Deduct—Interest transferred to 55, Construction of Irrigation, Navigation, etc., on capital funds borrowed from Government of India ..	....	—8,82	—5,53	—17,94
Deduct—Interest transferred to 55, Construction, etc., for interest on the amount financed from general balances as well as on the amount previously financed from Provincial Revenues	....	....	—32	—3,06
Net Total ..	1,90,00	2,31,19	2,57,63	2,38,11
Ordinary ..	9,91	....	....	....
Ordinary including interest in respect of advances to three local bodies ..	....	1,05,91	1,18,09	1,04,44
Development including interest in respect of advances to three local bodies in Bombay City for Development purposes	1,80,09	....	....	....
Development excluding interest on advances to three local bodies given from funds borrowed from Government of India	....	1,25,28	1,39,54	1,33,67

Revenue.

87. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loan and Advance Account. This account, the capital transactions of which are outside the ordinary budget figure, provides for the grant of loans to agriculturists, to local bodies, etc. The maximum rate of interest is 7·29 per cent. and is less in special cases. Interest on arrears of revenue and on Provincial balances deposited with the Government of India are also credited to this head.

88. *Item 1*—The increase in the revised estimate for the current year and budget estimate for next year for item (1) as compared with the current year's budget estimate is chiefly due to the inclusion of interest on advances newly sanctioned.

89. *Item 2*—Requires no explanation.

90. *Items 3, 4, 8 (ii) and 9 (i)*—Will be explained in the Development memorandum.

91. *Item 5.*—Advances made for Development purposes to the three Presidency Corporations, *viz.*, the Bombay Municipality, the City Improvement Trust and the Port Trust out of the funds borrowed from the Government of India have been separated from Development transactions with effect from 1925-26. 1,03,02 represent the revised estimate of interest recoverable this year from these bodies. The increase in the revised estimate as compared with the budget is due to the fact that interest in some cases has been calculated for 15 months this year owing to the date for payment of interest to the Government of India being changed from 2nd January to 31st March.

92. *Items 6 and 7.*—The Government of India have decided to give interest on Provincial balances deposited with them at 2 per cent. less than the rate at which they lend money and will pay interest in the year in which the period of deposit expires. According to the rules framed by the Government of India the minimum sum that can be placed in deposit is 25,00 for six months. This year the following sums were placed in deposit :—

(1) Two crores for 1 year from 1st June 1925 to 31st May 1926.

(2) Fifty lakhs for six months from 1st June 1925 to 30th November 1925.

(3) Twenty-five lakhs for ten months ending 31st March 1925.

In the current year interest on (2) and (3) only will be received and credited. That explains the decrease in the revised estimate for the current year. The next year's budget provides 11,67 for interest on deposits of general balances and 44 for interest on deposits of Development Department balances as follows :—

	Rs.
On the deposit of 2,50,00 till 31st May 1926	7,88
On the deposit of 2,00,00 from 1st June to 31st August 1926 ..	1,75
On the deposit of 1,00,00 from 1st September 1926 to 31st March 1927	2,04
	11,67
On the deposit of 25,00 from 1st November 1925 to 30th April 1926	44

Expenditure.

93. Interest on Provincial loans and interest payable to Central Government (*a*) on advances to the Provincial loan account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, respectively and (*b*) on other advances, is to be debited to " 19, Interest on Ordinary Debt". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " Deduct—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept ".

(2) " Deduct—Interest transferred to Forest Department" for the amount shown as expenditure under the head " 8, Forest ".

(3) " Deduct—Interest transferred to ' 55, Construction of Irrigation, Navigation, etc., ' for the amount shown as expenditure under that head. "

94. *Interest payable to Central Government on advances to the Provincial Loan Account.*—The increase in the revised estimate of the current year as compared to the current year's budget is due to the payment of interest for 1 month more this year on account of the change of date for payment of interest from 1st March to 31st March.

95. *Interest on advances in respect of Irrigation Capital expenditure.*—The Government of India have now, for the purposes of Devolution Rule 24, recalculated the Irrigation Capital Expenditure. The revised figure for capital outlay amounts to 7,59,72 up to 1916-17 and to 1,30,88 from 1917-18 to 1920-21. According to the present sub-rule (1) (*b*) of Devolution Rule 24 interest on outlay from 1917-18

to 1920-21 is to be calculated at the average rate of interest paid by the Governor General in Council on loans raised in the open market since the end of that year. The Government of India have now accepted the suggestion that as the advance is a fixed figure, the interest should not vary from year to year but should be at the average rate paid by the Governor General in Council on loans raised in the open market during the years 1917-18 to 1920-21 inclusive. Accordingly interest has been calculated at the rate of 3·3252 on the capital outlay of 7,59,72 and at 5·1979 per cent. on 1,30,88. This accounts for the decrease in both the revised estimates for the current year and the budget estimates for the next year as compared to the budget estimates for the current year.

96. *Interest on other advances.*—The figures against this item include interest on advances taken from Government of India for the Development Department purposes, for the requirements of the 3 local bodies in Bombay City and for ordinary purposes. They are distributed as follows :—

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
(1) Development Department ..	45,40	58,82	73,38	67,50
(2) For 3 local bodies	68,20	90,84	1,03,02	91,56
(3) Ordinary	24,39	46,99	41,49	57,23

Details of figures for ordinary purposes for 1925-26 and 1926-27 are as follows :—

	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
(*a*) Interest on Advance of 90,00 of 1921-22 at the rate of 6½ per. cent.	5,85	5,85	5,85
(*b*) Interest on Advance of 1,40,20 of 1922-23 at the rate of 6½ per cent.	9,11	9,11	9,11
(*c*) Interest on Advance of 1,56,71 of 1923-24 at the rate of 6 per cent.	9,40	9,40	9,40
(*d*) Interest on Advance of 2,04,68 of 1924-25 at the rate of 5·75 per cent.	11,77	11,77	11,77
(*e*) Interest on Advance of 3,13,00 of 1925-26 at the rates of 5·5 and 5·75 per cent.	10,86	5,36	17,29
(*f*) Interest on Advance of 1,53,48 of 1926-27 at the rates of 5·5 and 5·75 per cent.	..	..	3,81
	46,99	41,49	57,23

The revised estimates as compared with the current year's budget show decrease in item (*e*). The decrease is due to the fact that the budget estimate was based on interest for six months on a much larger amount and at 5·75 per cent. whereas the revised estimate provides interest at 5·5 per cent. on 2,83,00 and at 5·75 per cent. on 30,00 from the time the amounts were placed at the disposal of this Government by the Government of India and on a smaller amount. According to the new rules the Government of India will fix one standard rate of interest for advances to be utilised for productive purposes and a rate higher by ¼ per cent. for advances to be utilised for unproductive purposes. This accounts for the two rates with effect from the current year. The next year's budget provides interest for 12 months on the total advance of 3,13,00 and for six months on the proposed advance of 1,53,48.

97. *Deduct—Interest transferred to Commercial Departments.*—The figures are explained under " 14, Interest on works for which capital accounts are kept ".

98. *Deduct—Interest transferred to Forest Department.*—The figures represent interest on advances taken for forest capital outlay shown under " 52-A, Forest Capital Outlay ", which is debited to " 8, Forests " as expenditure.

99. *Deduct—Interest transferred to " 55, Construction of Irrigation, etc".*—According to the Lloyd Barrage Scheme sanctioned by the Secretary of State interest on the capital outlay is to be met out of capital till the scheme becomes remunerative and interest to the extent of 10 lakhs is to be met from the annual grant of 63,60 for Famine Relief. Interest charges for the current year amount to 15,85 out of which 10 lakhs are being met from the Famine grant which is provided under " 14, Interest on works for which capital accounts are kept," and 5,85 is provided under " 55, Construction of Irrigation, etc ". The latter figure includes 5,53 for interest on the amount borrowed from the Government of India and 32 for interest on the amount financed from Provincial Revenues. Next year's interest charges amount to 31,00 out of which 10,00 will be met from famine grant and 21,00 are provided under " 55, Construction, etc. " The latter amount includes 17,94 for interest on the advances borrowed from the Government of India and 3,06 for interest on 1,00,00 which Government have decided to advance from the general balances as well as on the amount previously financed from Provincial Revenues. The interest on 1,00,00 will be debited to 55, Construction and its credit to Provincial Revenues will be given under " 19, Interest " by a deduct entry as there is no corresponding head on the receipt side to provide for such interest on amounts lent to Commercial Departments from the general balances.

100. The expenditure of the Bombay Development Department shown under this head is explained in the memorandum of that Department. As explained in the Secretary's introductory memorandum it is proposed to subsidise the Development Department from the general balances to the extent of 20 lakhs to meet interest and sinking fund charges. Out of this sum 137 is on account of principal and 18,63 for interest as explained in detail in the Development Department note. The amount of 18,63 forms part of the total interest charges of 1,33,67 of the Development Department.

21, Reduction or Avoidance of Debt.

Expenditure (Reserved).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Sinking Fund for Bombay Development Loans	9,39	9,39	9,39	5,88
(2) *Other appropriations :*				
(*a*) Sinking fund payment in respect of principal of loans taken from Government of India for " Other Irrigation " and " Other unproductive purposes "	....	5,57	3,08	4,02
(*b*) Adjustment of refunds from the Government of India of Customs duty on Government Stores imported under Capital account for ordinary and development purposes	2,53	10,48	3,53	3,62
Total	11,92	25,44	16,00	13,52
Development	9,39	9,39	9,39	5,88
Ordinary	2,53	16,05	6,61	7,64

101. A provision of 9,39 equal to one per cent. of the loan of 9,38,91 raised in 1920-21 for the Development of Bombay has been made in the current year's budget to form a depreciation fund. The next year's budget figure has been explained in the accompanying memorandum of the Development Department. It includes 1,37 to be met from the general balances.

102. During the last 2 years it was explained that it had been decided to maintain a regular sinking fund for the amortisation of the unproductive portion of the advances obtained from the Government of India for ordinary purposes. Accordingly a provision of 5,57 was made in the current year's budget. But in accordance with the instructions from the Government of India the idea of repaying the advances obtained from them by means of sinking funds has been dropped and it has now been decided to repay them by means of annual equated instalments of principal and interest. For the present the advances obtained for general purposes have been divided into three classes: (*a*) Loans for Lloyd Barrage Scheme, (*b*) Loans for " Other Irrigation purposes," and (*c*) Loans for " Other unproductive purposes " which will include all other loans for general purposes. The repayment scheme for (*a*) is not yet ready, but those for (*b*) and (*c*) which are on 60 years' and 30 years' basis respectively have been submitted to the Government of India. Actual repayment will commence from this year and the first instalment will be paid on 31st March 1926. The revised estimate of the current year and the budget estimate for the next year have been framed accordingly. The actual sinking fund payment in repayment of principal is to be entered in the revenue portion of the account. But the amount provided under this head will be credited to the head " Appropriation for Reduction or Avoidance of Debt " (Receipt Side) under Debt, Deposit and Advances Section and will be finally paid to the Government of India through the head " Advances from Provincial Loans Funds " (Disbursement Side) under that section.

103. Since the repeal of Section 20 of the Sea Customs Act, 1878, by Act No. VIII of 1924, Customs duty is being imposed on Government Stores imported on

or after 1st April 1924. The Government of India decided to give, in refund of the duty paid, an assignment which will be credited to the head " XXXIX-A—Miscellaneous Adjustments between Central and Provincial Governments " ; but according to the orders of the Secretary of State customs duty realised from imports on capital accounts is to be utilised for redemption or avoidance of debt. In order to act up to these orders it is necessary to debit to the head " 21, Reduction or Avoidance of Debt—Other Appropriations for Reduction or Avoidance of Debt " by *per contra* credit to the deposit head " Appropriation for Reduction or Avoidance of Debt—Other Appropriations " an amount equivalent to the amount of duty charged to capital heads outside the revenue account. Hence 3,53 in the revised estimate of the current year and 3,62 in the budget estimate of the next year out of the total assignments of 4,97 and 5,39 for this and next year respectively have been provided under this head, and a corresponding credit has been given to " Appropriations for Reduction or Avoidance of Debt " under " Debt , Deposit and Advances " section. The credits in respect of customs duty for the Lloyd Barrage and the Bombay Development scheme will, with effect from next year, be shown separately and will be utilised in reducing the borrowings of the respective schemes. The effect of these adjustments will be that though the capital cost of these schemes will be increased by the amount of customs duty, the borrowing required for financing them will not be increased. The next year's provision includes 3,28 for the Lloyd Barrage Scheme but does not include anything for Bombay Department.

22, General Administration.

Expenditure (Reserved).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
A—Heads of Provinces.				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor	31	30	30	29
Staff and Household of the Governor .	6,15	6,06	6,01	6,02
Expenditure from contract allowance .	1,00	1,00	1,08	1,08
Tour expenses	86	80	80	80
Executive Council	2,86	2,70	2,79	2,73
Total, Heads of Provinces ..	12,38	12,06	12,18	12,12
B—Legislative Bodies.				
Provincial Legislative Council including the salary of the President and Deputy President	1,88	1,86	2,16	3,08
Total, Legislative Bodies ..	1,88	1,86	2,16	3,08
C—Secretariat and Head-quarters Establishments.				
Civil Secretariat	16,25	18,26	17,39	18,55
Local Fund Audit Department ..	1,64	1,86	1,89	2,22
Director of Land Records ..	52	56	56	54
Total, Secretariat and Head-quarters Establishments	18,41	20,68	19,84	21,31
D—Commissioners.				
Commissioner in Sind	2,64	2,89	2,63	2,91
Commissioners	3,08	3,39	3,65	3,38
Total, Commissioners ..	5,72	6,28	6,28	6,29
E—District Administration.				
General Establishments	18,26	15,64	17,20	16,02
Sub-Divisional Establishments ..	29,40	33,53	29,55	32,35
Other Establishments	1,29,77	1,31,90	1,30,39	1,30,94
Total, District Administration ..	1,77,43	1,81,07	1,77,14	1,79,31

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
F.—Discretionary Grants ..	29	34	34	34
Lump provision for the Lee Commission recommendation	....	2,68	....	....
Exchange	1,57	1,23	1,91	....
Total ..	2,17,68	2,26,20	2,19,85	2,22,45

Expenditure (Transferred).

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Ministers	1,55	1,54	1,54	1,54

104. *Staff and Household of the Governor.*—The decrease in the revised estimate as compared with the current year's budget is due to smaller expenditure on contingencies under " Military Secretary ".

105. *Expenditure from contract allowance.*—The contract allowance of His Excellency the Governor has been temporarily fixed by the Secretary of State at 1,08 for the current year and the next. This amount has been adopted for the current year's revised and next year's budget estimate.

106. *Executive Council.*—The increase in the revised estimate of the current year is on account of the leave salary of a Member of Council, for which no provision was made in the current year's budget.

107. *Legislative Bodies.*—It is anticipated that, in view of the progress of actuals for the first eight months of the current year, the provision made in the current year's budget for travelling allowance under this head will fall short by 30. The revised estimate has therefore been raised by this amount. The increase in the next year's estimate when compared with the current year's budget is due to the higher provision for travelling allowance and to the special provision of 1,25 for preparation of electoral rolls and expenses of general elections.

108. *Civil Secretariat.*—The decrease in the revised estimate of the current year is due to (1) savings in the provision for pay, allowances, etc., of an Accounts Officer on special duty for local examination of accounts of contingent expenditure and of his establishment, as a suitable officer could not be found early in the year and (2) savings anticipated in certain offices in the civil Secretariat in the provisions for pay of officers and of establishments due to leave vacancies having not been filled up and to appointment of junior officers in place of seniors on leave and in provisions for leave salary and contingencies.

The increase of 29 in the budget of 1926-27 as compared with the budget of the current year is due to (1) provision for grant of normal annual increments of time-scale of pay to gazetted and non-gazetted staff in all Departments of the Secretariat and (2) provision for pay of Deputy Secretary instead of an Under Secretary in the General Department of the Secretariat.

109. *Local Fund Audit Department.*—The estimates under this head are under the control of the Government of India and are entered under the Central head " 23, Audit ". The provisions entered in the current year's revised and the next year's budget represent the share of the cost of the Department to be paid to the Central Government by the Provincial Government. The increase in the budget estimate of next year as compared with the current year's budget estimate is due to the new provision made for additional establishments for the Outside Audit Department and the Local Audit Department.

110. *Settlement Commissioner and Director of Land Records.*—The decrease in the next year's estimate is mainly due to the transfer of the provision for overseas pay of the Settlement Commissioner and Director of Land Records from this budget to the High Commissioner's Estimates.

111. *Charges of District Administration.*—The decrease in the revised estimates compared with the current year's sanctioned budget is mainly on account of (1) savings anticipated in the provisions for pay of officers and establishments due to some leave vacancies having not been filled up or appointment of junior officers in place of seniors on leave, (2) non-utilization of the provision made under this minor head for overseas pay and (3) smaller disbursements made to Village Officers and Pargana and Village Watandars, than those originally estimated.

The decrease in the next year's budget compared with the current year's budget is mainly due to (*a*) transfer of the provision for sterling overseas pay of officers to the High Commissioner's Estimates and (*b*) smaller provisions (which have been based on past actuals) for (*i*) Travelling Allowance and Contingencies and (*ii*) Allowances to District and Village Officers and Pargana and Village Watandars and Village Expenses. The decrease is partly counterbalanced by increase in the salaries of gazetted and non-gazetted officers who are on incremental rates of pay.

XVII and 24, Administration of Justice.

Revenue.

—	Accounts, 1924-25.	Budget Estimates, 1925-26.	Revised Estimates, 1925-26.	Budget Estimates, 1926-27.
Sale Proceeds of unclaimed and escheated property	68	75	51	78
Court Fees realised in Cash ..	1,74	1,00	1,55	1,10
General Fees, Fines and Forfeitures ..	11,22	12,91	11,74	12,34
Pleadership Examination Fees ..	5	4	4	4
Miscellaneous Fees and Fines ..	1,70	1,46	1,80	1,85
Miscellaneous	47	52	67	67
Recoveries of service payments ..	7	4	16	10
Deduct—Refunds	—79	—60	—95	—74
Total ..	15,14	16,12	15,52	16,14

Expenditure (Reserved).

—	Accounts, 1924-25.	Budget Estimates, 1925-26.	Revised Estimates, 1925-26.	Budget Estimates, 1926-27.
High Court	10,52	11,38	10,75	11,50
Law Officers	4,39	4,68	4,53	5,02
Administrator-General and Official Trustee	35	36	36	38
Coroner's Court	12	14	14	15
Presidency Magistrates' Courts ..	2,04	2,17	2,17	2,27
Judicial Commissioners	3,43	3,35	3,30	3,43
Civil and Sessions Courts ..	40,16	42,79	39,22	40,89
Courts of Small Causes	4,12	4,42	4,12	4,45
Criminal Courts	5,72	6,07	5,92	6,03
Pleadership Examination charges ..	....	1	1	1
Exchange	52	68	87	....
Total ..	71,37	76,05	71,39	74,13

Revenue.

112. The principal source of revenue is general fees, fines and forfeitures. The decrease in the revised estimate and the estimate for the next year as compared with the sanctioned estimate is due mainly to less receipts from " Sheriff's fees " consequent upon the amendment in the High Court Rules regarding payment of poundage to the Sheriff of Bombay.

Expenditure.

113. *High Court.*—The decrease in the revised estimate is chiefly due to the High Court Judges on leave drawing their pay in England and also to not filling up certain temporary appointments. The estimate for the next year exceeds the sanctioned estimate and the revised estimate on account of provision for contingencies and increased provision for tour of inspection.

114. *Law Officers.*—The decrease in expenditure during the current year is chiefly due to the small amount incurred for the payment of fees of Special Counsel during the first 8 months. The revised estimate is within the past average actuals. The increase in the next year's estimate is chiefly due to the revision of salaries and fees of Government Pleaders and Public Prosecutors sanctioned by Government with effect from 1st January 1926; otherwise the estimates closely follow the actuals of past years.

115. *Presidency Magistrates' Courts.*—The increase in the next year's estimate is due to the revision of pay of Presidency Magistrates and also to reorganization of office establishment of the Chief Presidency Magistrate, Bombay.

116. *Judicial Commissioners.*—The decrease in the revised estimate is due to less expenditure for leave salary. The estimate for the next year exceeds the sanctioned estimate and the revised estimate on account of increased provision for contingencies.

117. *Civil and Sessions Courts.*—The decrease in the revised estimate is due to less expenditure for Pay of Officers owing to a number of appointments of Subordinate Judges remaining vacant and less expenditure for leave salary. It is also due to non-utilization of the provision on account of Lee Commission in full, and to the postponement of the creation of a New District Court at Jalgaon till the 12th October 1925 instead of from 1st September 1925 as provided for. The estimate for the next year exceeds the revised estimate on account of full provision for the Jalgaon Court and also for the District Court at Nadiad which has been started from 1st January 1926.

118. *Courts of Small Causes.*—The decrease in the revised estimate is due to less expenditure for leave salary. The estimate for the next year exceeds the sanctioned estimate and the revised estimate on account of full provision for the Additional Judge of the Court of Small Causes at Karachi.

119. *Criminal Courts.*—The decrease in the revised estimate is due to less expenditure for Pay of Officers and establishment partly counterbalanced by excess expenditure for Diet and Road Money to Witnesses. The estimate for the next year exceeds the revised estimate on account of increased lump transfer from " 22, General Administration " consequent upon the provincialization of the Cantonment Magistrates' Judicial Establishments.

XVIII and 25, Jails and Convict Settlements.

Revenue.

——	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Jails	1,21	1,67	1,67	1,63
(2) Jail Manufactures	3,23	3,12	3,40	3,25
(3) Recoveries of service payments ..	15	1	12	12
Deduct—Refunds ..	....	....	—1	—1
Total ..	4,59	4,80	5,18	4,99

Expenditure (Reserved).

——	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Jails	23,54	24,95	23,61	24,48
(2) Jail Manufactures	2,29	2,41	2,00	2,20
(3) Works	7	31	10	16
(4) Exchange	6	12	14	2
(5) High Commissioner—Stores ..	....	....	....	4
	25,96	27,79	25,85	26,90

120. *Revenue.*—The increase of 28 in the revised estimate under head (2) is due to more orders for jail manufactures and the increase of 13 in the next year's estimate over the current year's sanctioned estimate is also due to the same cause. The increase of 11 in the revised estimate as well as in the next year's estimate under head (3) has been made in the light of actuals.

121. *Expenditure.*—The decrease of 1,34 in the revised estimate under head (1) is mainly due to a reduction of 60 on account of economy in the expenditure under " Dietary Charges ", a saving of 40 in the provision on account of transfers from Jail Manufactures and of about 27 in the provision for the pay of establishments. The decrease of 41 in the revised estimate under head (2) and of 21 under head (3) is made in view of the progress of actuals.

122. The decrease of 47 in the next year's estimate below the current year's sanctioned grant under head (1) is due to a reduction of 73 in the provision for dietary charges counterbalanced by increases under " Sanitation Charges and charges for moving prisoners ". The decrease under heads (2) and (3) is made in the light of actuals.

XIX and 26, Police.

Revenue.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Presidency Police	1,15	89	1,61	2,86
Cash receipts under the Arms Act ..	38	53	40	40
Fees, Fines and Forfeitures ..	86	70	1,10	2,15
Miscellaneous	18	15	25	27
Recoveries of Service payments ..	11	20	45	25
Contribution for Railway Police ..	2,34	2,31	2,31	2,31
Deduct—Refunds ..	—2	—3	—2	—2
Total	5,00	4,75	6,10	8,22

Expenditure (Reserved).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Presidency Police	30,43	32,11	30,86	30,20
Superintendence	2,80	3,06	2,99	3,12
District Executive Force ..	1,17,26	1,18,15	1,17,85	1,19,94
Village Police	62	73	73	68
Special Police	42	70	70	15
Railway Police	10,19	11,36	11,28	11,42
Criminal Investigation Department ..	6,44	7,00	6,66	6,91
High Commissioner—Stores ..	....	....	....	7
Exchange	82	62	97	2
Lee Commission Recommendations ..	....	2,05	....	....
Deduct—Anticipated saving due to separate provision for leave salary in the High Commissioner's Budget	....	—1,25	....	—1,25
Total ..	1,68,98	1,74,53	1,72,04	1,71,26

Revenue.

123. The increase in the revised for 1925-26 as compared with the budget for the same year and the increase in the budget estimate for the year 1926-27 as compared with the budget estimate of the current year are chiefly under the minor heads "Presidency Police" and "Fees, Fines and Forfeitures". The increase under these heads is due to increased receipts on account of fees for licenses granted under the Motor Vehicles Act.

Expenditure.

124. Provisions for Presidency proper, Sind and Aden have been shown separately in the Civil Budget Estimates of 1926-27.

125. *Presidency Police.*—The decrease in the revised for 1925-26 as compared with the budget for the same year is chiefly due to less expenditure under "City Police—Pay of Officers, Pay of Establishment, Allowances and Contingencies" owing to vacancies in the Police force and to the non-payment of rent to the Bombay

Improvement Trust on account of the Naigam Police Accommodation Scheme owing to its non-completion. The decrease is partially counterbalanced by the transfer of a grant of 1,55 from " 47, Miscellaneous—Provincial " for expenditure in connection with the purchase of a plot behind the Jacob Circle Police Chowkie for the accommodation of troops called in aid of civil power at the time of disturbances. The decrease in the budget for 1926-27 as compared with the budget for 1925-26 is due to the reductions made under " City Police—Pay of establishment, allowances and contingencies ".

126. *District Executive Force.*—The decrease in the revised for 1925-26 as compared with the budget for the same year is chiefly due to less expenditure under (1) " Pay of Officers " and (2) " Pay of Establishment ". The increase in the budget of 1926-27 as compared with the budget for 1925-26 is chiefly due to less reductions made under (1) Allowances, Honoraria, etc., and " Contingencies " and to the transfer to this minor head, of the provision on account of " Camel levy " in Sind from the minor head " Special Police ".

127. *Village Police.*—The decrease in the budget for 1926-27 as compared with the budget for 1925-26 is due to the lump deduction of Rs. 5,000 made owing to vacancies.

128. *Special Police.*—The decrease in the budget of 1926-27 as compared with the budget of 1925-26 is due to the transfer from this minor head, of the provision on account of " Camel levy " to the minor head " District Executive Force ".

129. *Railway Police.*—The decrease in the revised for 1925-26 as compared with the budget for the same year is due to less expenditure under the units (1) " Pay of Establishment " due to vacancies, (2) " Allowances and Honoraria, etc., " and (3) " Contingencies ". The increase in the budget for 1926-27 as compared with the budget for 1925-26 is due to the new provision made for the increase in strength of the G. I. P. Railway Police force owing to the remodelling of the Victoria Terminus Station and the electrification of Railway Suburban Lines. The increase is, however, partially counterbalanced by less provisions made under " Allowances, Honoraria, etc. " and " Contingencies ".

130. *Criminal Investigation Department.*—The decrease in the revised for 1925-26 as compared with the budget for the same year is mainly due to less expenditure under " Pay of Establishment " owing to vacancies and " Allowances, Honoraria, etc. " The decrease in the budget for 1926-27 as compared with the budget for 1925-26 is chiefly due to the reductions made under " Pay of Establishment ", " Allowances, Honoraria, etc. " and " Contingencies ". The decrease is, however, partially counterbalanced by the increased provisions made for (1) the creation of an appointment of a Sub-Inspector of Police in the Sind Criminal Investigation Department for training as Urdu Shorthand reporter, (2) the creation, as an experimental measure for two years, of a branch in the Presidency Criminal Investigation Department consisting of a Deputy Superintendent of Police and Police constables to deal effectively with criminal tribes outside settlements under the Criminal Tribes Act, and (3) the entertainment of an additional clerk in the Sind Criminal Investigation Department.

131. *Exchange.*—The figures for 1924-25 and the current year under this minor head are based on the expenditure incurred by the High Commissioner and the Secretary of State for leave salary of officers, stores, etc., while the figure for next year is based on the cost of stores only.

27, Ports and Pilotage—Provincial.

Expenditure (Reserved).

—	Accounts, 1924-25.	Budget Estimates, 1925-26.	Revised Estimates, 1925-26.	Budget Estimates, 1926-27.
(1) Salaries and allowances of officers and men afloat	11	11	11	11
(2) Purchase of Marine Stores and coal, etc.	4	5	5	5
(3) Ports establishments ..	4	4	4	4
(4) Miscellaneous	1	1	1	2
Total ..	20	21	21	22

Expenditure.

132. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be central subjects, are Provincial subjects.

133. The first two minor heads relate to charges in connection with the steamer *Jehlum* and the flat *Multan* which are used by the Commissioner in Sind for touring purposes.

134. Under the Reforms, the receipts in connection with the survey of inland vessels only and the cost of establishment thereof are to be treated as Provincial, while those for ocean-going vessels are to be treated as Central. Accordingly the expenditure in connection with the Marine Survey Department is treated as Central, 7 per cent. of the net cost being debited to Provincial. A provision of 4 on this account is made in the estimate under the third minor head.

135. The fourth minor head provides for the boat establishment of the Collector of Kolaba.

30, Scientific Departments.

Expenditure (Transferred).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Provincial Museums ..	55	67	72	61
(2) Donations to Scientific Societies..	11	10	10	5
Total ..	66	77	82	66

Revised Estimate, 1925-26.

136. The increase in the revised estimates as compared with the current year's budget is due to an additional grant sanctioned on account of furniture required for the Satara Museum with the consent of the Legislative Council.

BUDGET ESTIMATE, 1926-27.

137. *Provincial Museums.*—Government have promised an annual grant of 30 towards the maintenance of the Prince of Wales Museum, Bombay. The Museum also receives an annual contribution of 25 from the Bombay Municipality. This contribution is in effect a grant from Government as it was taken as a set-off against the Municipality's share of the city police charges which were taken over by Government in 1907. The grant to the Natural History Society which was formerly included under item (2) has been transferred to the Prince of Wales Museum under item (1). The decrease of 6 in next year's estimates as compared to those of the current year is mainly due to the fact that the current year's estimates include a non-recurring provision on account of grant to the Satara Museum for furniture.

138. *Donations to Scientific Societies.*—The decrease in next year's estimates as compared with those of the current year is due to a reduction in the grant paid to the Royal Asiatic Society and a retrenchment of those paid to the Anthropological Society, the Dnyan Prasarak Mandali and the Teachers' Association, Bombay.

XXI & 31, Education (Transferred).

Revenue.

Head.	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
University	3,93	4,27	3,92	3,88
Secondary	4,00	3,82	4,00	3,91
Primary	4	1	8	5
Special	27	18	24	24
General	2,99	1,53	2,02	2,07
Deduct refunds	2	3	2	2
Grand Total ..	11,21	9,78	10,24	10,13

139. *Revised Estimates, 1925-26.*—The increase in the current year's revised estimates as compared with the current year's budget is due to larger receipts under secondary schools (18), primary schools (7), special schools (6), contributions (6), income from Endowment Funds (42), partially counterbalanced by smaller receipts under " University—Arts and Professional Colleges ". The increase under " Income from Endowments " is due mainly to the correction of an omission made in framing the budget estimates for the current year owing to a misunderstanding that the income from certain endowments was not to be credited to Government.

140. *Budget Estimates, 1926-27—University.*—The decrease of 39 next year as compared with the current year's budget is mainly due to the decrease in fee-receipts anticipated in the Government Law College (owing to the opening of a private Law College in Poona) and the Sydenham College of Commerce and Economics (due largely to the fall in the number of students of the Accountancy Diploma classes owing to the recognition of certain other institutions for training candidates for the Government Diploma in Accountancy Examination).

141. *Secondary.*—The increase of 9 under this head in next year's budget estimates as compared with the current year's figure is due to the increased fee-receipts expected in the Elphinstone High School, Bombay, the Anglo-Urdu High School, Poona, the Sorabji J. J. High School, Surat, and the high schools at Nasik, Shikarpur and Larkana counterbalanced by the anticipated decrease in the fee-receipts in the Bijapur High School.

142. *Primary.*—In view of the past and current actuals under this head the estimate for next year has been entered at the enhanced figure of 5.

143. *Special.*—The increase of 6 under this head is due to the fee-receipts expected from students joining the Commercial class proposed to be opened in the Elphinstone High School and increased fee-receipts in the Sir J. J. School of Art, Bombay, the R. C. Technical Institute, Ahmedabad, and the Mahalaxmi Training College for Women, Ahmedabad (owing to the re-amalgamation of the Girls' High School, Ahmedabad, with the college).

144. *General.*—The following receipts only are now credited to this head :—

(*a*) Contributions ;
(*b*) Income from Endowments ;
(*c*) Miscellaneous receipts comprising mainly of the following items :—
(1) Workshop receipts ;
(2) Vernacular Final Examination fees ;
(3) London Chamber of Commerce Examination fees ;
(4) Drawing examination fees at the Sir J. J. School of Art, Bombay ;

(5) Government scholarship examination fees ;

(6) The Secondary Teachers' Certificate Examination fees ;

(*d*) Recoveries of service payments (*i.e.*, recoveries and refunds made in respect of pay and allowances or any other expenditure which is debited to a service head in the previous years).

The increase of 54 under this head for next year is mainly due to (1) increased receipts under income from Endowment Funds (owing to the income from certain endowment funds not being taken into account in the current year's estimate and the correction of this omission in next year's Budget) and (2) enhanced estimate for " recoveries of service payments " based on past actuals.

Expenditure.

Head.	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
University	17,41	16,73	16,36	17,40
Secondary	23,13	24,89	24,20	24,47
Primary	1,08,03	1,25,54	1,25,52	1,27,22
Special	9,93	11,37	10,28	10,96
General	18,26	22,57	20,59	21,96
Expenditure in England (Stores) ..	....	....	....	21
Exchange	61	64	61	7
Total ..	1,77,37	2,01,74	1,97,56	2,02,29
Lump deduction for probable savings under the whole head	....	....	....	—4,00
	1,77,37	2,01,74	1,97,56	1,98,29

145. *Revised Estimates, 1925-26.*—The main alterations in the current year's revised estimates as compared with the current year's budget are as follows :—

(*a*) Decrease of 37 under " University " due mainly to anticipated savings under " Pay of officers ", " Pay of Establishments " and " Allowances, Honoraria, etc. ", under " Government Arts and Professional Colleges " counterbalanced by increased expenditure under " grants to non-Government Arts Colleges " on account of payment of building grants to certain colleges (1,00) ;

(*b*) Decrease of 69 under " Secondary " due chiefly to anticipated savings under " Pay of officers " and " Pay of Establishments " and " Contingencies " ;

(*c*) Decrease of 1,09 under " Special " due to savings expected under Government Training Schools for Boys and Girls ;

(*d*) Decrease of 1,98 under the head " General " due to anticipated savings under " Inspection " and the omission from the revised estimates of any expenditure on account of the Lee Commission's recommendations as such expenditure is taken into account separately under other heads.

146. *Budget Estimates, 1926-27—University.*—The increase of 67 in next year's estimates under this head is mainly due to (1) an increased non-recurring provision of 1,00 for building grants to aided colleges against 39 entered in the current year ; (2) provision for part-time Lecturer in French at the Deccan College, Poona (1) ; (3) small increases in library and contract grants of certain Government colleges ; and (4) a small provision for a course of lectures on Quantity Survey at the College of Engineering, Poona.

147. *Secondary.*—The decrease of 42 is due to the reduced provision of 40 made next year for building grants to secondary schools against the current year's provision for this purpose of 1,18, which was specially made in the current year in order to pay off outstanding claims, counter-balanced by increased provisions on account of the increments in time-scales of pay, the appointment of a Head Master in the Bombay Educational Service for the Government Madressah and High School at Mirpurkhas, proposed duplication of the Middle school classes in the Broach High School, appointment of a part-time teacher in Arabic in the Anglo Urdu High School, Poona, etc.

148. *Primary.*—The next year's estimates under this head show an increase of 1,68 as compared with the current year's figures. This is made up chiefly of (*a*) increased provision of 8,50 for expansion of primary education next year against the current year's provision of 6,76 ; (*b*) an increased provision of 8,32 for grant to the Bombay Municipality for primary education against the current year's provision of 7,70 ; (*c*) special non-recurring provision of 69 for payment of the outstanding balance of the building grant of five lakhs promised by Government to the Bombay Municipality in connection with the ten lakhs programme for constructing buildings for some of the municipal primary schools in Bombay City ; (*d*) additional charges for the Central Urdu Girls' School, Poona (2), counterbalanced by (1) reduced provision of 1,00 made next year for building grant for primary schools against the current year's provision for this purpose of 2,25 which was specially made to pay off outstanding claims ; (2) the transfer of the primary schools in the Cantonments of Belgaum and Ahmedabad to the Cantonment authorities themselves ; and (3) the closure of the factory school at Gadag.

149. *Special.*—The decrease of 41 for next year under this head is chiefly due to (*a*) the closure of two District Training Schools, namely, one at Sholapur and the other at Jalgaon ; (*b*) the reduction in the provision for travelling allowance ; (*c*) reduced provision on account of the salary of the Professor of Architecture and Design, Sir J. J. School of Art, owing to the permanent incumbent going on leave out of India ; and (*d*) the omission of the provision for grants-in-aid to local bodies for special education as it is not being utilised.

150. *General.*—This head comprises the minor heads (*a*) Direction, (*b*) Inspection, (*c*) Scholarships and (*d*) Miscellaneous. The estimates for next year show a decrease of 61 under the whole head. This is due to the omission from next year's estimates of the lump provision of 64 made in the current year on account of the recommendations of the Lee Commission. Among the important changes are the following :—

(*a*) reduction in the provision for travelling allowance under the minor head " Inspection " (23) ;

(*b*) Omission of the provision for the deputation of an officer of the Indian Educational Service as Provincial Secretary to the Bombay Boy Scouts Council and the substitution in its stead of an increased grant to the Bombay Boy Scouts Association to meet the cost of a Provincial Secretary and his establishment, Divisional organisers, etc., etc. ;

(*c*) provision for grant to the Girl Guides Association (5) ;

(*d*) increased provision for examination charges (10) mainly on account of the correction of a misclassification of a portion of the provision for Drawing and Art Examination in the current year's budget (wrongly treated as " Reserved " instead of " Transferred ").

151. *Expenditure in England—Stores.*—Due to change in procedure with effect from 1926-27 the provision on account of Europe stores which was hitherto shown in the High Commissioner's budget is shown in this budget.

Exchange.

152. The next year's provision under this head is based on the cost of stores only to be ordered through the High Commissioner. The figures for the current and the last year are based on the expenditure ncurred by the High Commissioner and the Secretary of State for leave salary, Stores, etc.

31—Education (Reserved).

Expenditure.

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Secondary	4,97	5,17	4,91	5,17
Special	1,36	1,30	1,54	1,43
General	34	58	43	41
Exchange	1	....	5	....
Total ..	6,68	7,05	6,93	7,01

Revised Estimates, 1925-26.

153. The decrease under the head " Secondary " and the increase under the head " Special " is mainly due to a transfer of a sum of Rs. 21,534 from under the sub-head "Building grants ' under the former head to the latter for the payment of a building grant to the Y.W.C.A. for the repair of that part of their building at Mayo Road, Bombay, which is devoted to educational purposes.

154. The decrease under the head " General ", which includes " inspection ", " scholarship " and " miscellaneuous ", is mainly due to the fact that less expenditure was incurred in consequence of a comparatively junior officer acting as Inspector of European Schools.

Budget Estimates, 1926-27.

155. The total estimates show a decrease of 4 over those of the current year. The estimates for next year show an increase of 13 under " Special ". This is mainly due to a provision of 9 as compared with nil last year for " Normal, Technical and other special schools " and an extra provision of 3 under " Hospitals, Homes, etc.". These provisions are based on actuals, additional expenditure in the past having been met by reappropriation.

156. The decrease in the estimates under " General " is partly due to the fact that a junior officer is acting as Inspector of European Schools and partly to the fact that the provision made this year for Drawing and Arts Examinations has been reduced from Rs. 8,000 to Rs. 300 in accordance with actuals.

XXII and 32, Medical.

Receipts.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Medical Schools and College Fees.	2,22	2,46	2,50	2,48
(2) Hospital Receipts	2,73	2,56	2,20	2,04
(3) Mental Hospitals Receipts ..	46	40	85	85
(4) Contributions	65	62	1,00	64
(5) Income from Endowment ..	17	16	16	16
(6) Miscellaneous	7	5	6	5
(7) Recoveries of Service Payments ..	8	5	13	7
Total ..	6,38	6,30	6,70	6,29
Deduct—Refunds ..	—13	—15	—20	—2,24
Total ..	6,25	6,15	6,50	4,05

Expenditure (Transferred).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Medical Establishment ..	6,43	7,35	5,96	6,49
(2) Hospitals and Dispensaries ..	24,76	24,91	25,66	26,70
(3) Grants for Medical purposes ..	5	3,55	3,55	3,94
(4) Medical Colleges and Schools ..	5,70	5,57	5,57	5,00
(5) Mental Hospitals	5,47	6,18	5,50	5,85
(6) Chemical Examiners	80	83	83	80
(7) High Commissioner—Stores ..	....	....	....	26
(8) Exchange	57	50	54	9
(9) Lee Commission recommendations .	....	1,06	....	....
Total ..	43,78	49,95	47,61	49,13

Receipts.

157. *Medical Schools and College Fees.*—The budget estimate of 2,46 for the current year was an over-estimate as the actuals for 1924-25 were only 2,22 against the revised estimate of 2,50 for that year. The falling off in the receipts for 1924-25 was due to the limitation in the number of admissions to the Grant Medical College. The revised estimate of 2,30, *i.e.*, 16 less than the estimate for the current year is thus due to the limitation of admissions. The estimate for 1926-27 is practically the same as that for the current year.

158. *Hospital Receipts.*—The decrease in the revised estimate for the current year and the budget estimate for the next year as compared with the estimate for the current year is due to the recent revision of the Hospital Fee Rules, and also to (1) the utilisation of the four private wards of the Sassoon Hospitals, Poona, for its outpatients department owing to the demolition of the old building, (2) the opening of Nursing Homes and Hospitals in Bombay which have reduced the number of paying patients at the Cama and Albless Hospitals, Bombay, and

(3) the establishment of anti-rabic centres at Rajkot and Baroda, patients from where used formerly to resort to Ahmedabad.

159. *Mental Hospitals Receipts.*—The increase of 45 in the revised estimate over the estimate of the current year is due to the increase in the number of paying patients in the Mental Hospitals. The increased estimate for 1926-27 is also due to the same cause.

160. *Contributions.*—The increase in the revised estimate over the estimate for the current year is due to a donation of Rs. 20,000 and its interest for the Parsi Wards at the Central Mental Hospital, Yeravda, being credited to Government.

161. *The other minor heads* under " Receipts " call for no special remarks.

162. The amount of " Refunds " in the estimate for 1926-27 is higher by 209 than the estimate of the current year and the increase is due to the amounts to be refunded to municipal and local bodies on account of the difference between the lower rate recently fixed for recoveries from them towards the pay of the Government Medical Officers in charge of their dispensaries and the higher amounts actually contributed by them previously in that connection.

Expenditure.

163. *Medical Establishment.*—The decrease in the revised estimate compared with the budget estimate of the current year is due to savings chiefly in the provision for Pay of Officers. These savings are the result of a number of posts on the Indian Medical Service cadre being not filled by officers of that Service but by members of the Bombay Medical Service. Moreover out of the provision of 84 for customs duty made in the budget 20 have been transferred in the revised to the head ' 33, Public Health ' and 59 to the minor head ' Hospitals and Dispensaries ' to meet the increased cost of stores supplied by the Medical Stores Department.

164. *Hospitals and Dispensaries.*—The increase in the revised estimate over the current year's budget is mainly due to the increased provision for the purchase of stores through the Medical Stores Department. The increase in the next year' s budget estimate is also partly due to the same cause and partly to the increased grant-in-aid to the King Edward Memorial Hospital, Bombay, and to the provision for the extension of existing accommodation at the Civil Hospital, Ahmedabad, counterbalanced by reductions in the grants for Diets of patients at certain hospitals in view of past actuals.

165. *Grants for Medical purposes.*—The increase in the next year's estimate over the current year' s budget estimate is due chiefly to additional provision on account of the Medical School at Hyderabad and the provision for the " Grant to the Indian Women' s Aid Society, Hubli ", being transferred to this head from the head " Mofussil Hospitals and Dispensaries ".

166. *Medical Colleges and Schools.*—The decrease in the estimate of 1926-27 as compared with the current year' s estimate is due mainly to the entertainment of non-Indian Medical Service officers for certain professorships at the Grant Medical College.

167. *Mental Hospitals.*—The decrease in the revised estimate as compared with the estimate for the current year is due principally to savings under " diet and clothing to patients. The estimate for 1926-27 is higher than the revised estimate for the current year but lower than the budget estimate for this year and this is due to the provision for diet and clothing for patients being reduced but kept above the current year' s actuals so as to leave some margin for a larger number of patients.

32, Medical—Reserved.

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Medical Establishments ..	2	2	....	.....
(2) Hospitals and Dispensaries ..	5	6	6	7
Total ..	7	8	6	7

168. The current year's budget provision of 2 against the first minor head was for allowances to the Superintendents of Matheran and Mahableshwar. The provision has since been transferred to "22, General Administration". Hence no provision has been made in the revised estimates for the current year and the budget estimates for the next year.

169. The provision under the second minor head is for grant-in-aid to the Bombay Medical Council.

" XXIII and 33, Public Health.

Revenue.

—	Accounts 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Sale proceeds of Medicine and Vaccines	1,11	71	75	1,18
(2) Contributions	17	5	7	5
(3) Income from endowments ..	....	....	....	....
(4) Miscellaneous	3,12	3,00	3,15	3,60
(5) Recoveries of service payments ..	1,25	5	33	10
Total ..	5,65	3,81	4,30	4,93
Deduct—Refunds	....	—2	—5	—2
Total ..	5,65	3,79	4,25	4,91

Expenditure (Transferred).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Public Health Establishment ..	8,44	10,20	8,84	10,12
(2) Grants for Public Health purposes	7,44	9,42	9,42	7,45
(3) Expenses in connection with bubonic Plague, Malaria and Epidemics	1,44	1,23	1,23	1,56
(4) Bacteriological Laboratories ..	1,68	2,14	2,39	2,40
(5) Pasteur Institute	22	23	25	51
(6) Works	2,82	5,38	5,38	4,58
(7) High Commissioner—Stores ..	....	....	....	61
(8) Exchange	23	34	30	20
Total ..	22,27	28,94	27,81	27,43

Revenue.

170. The sale proceeds of quinine and contributions for public health purposes are credited to this head. The increase in the revised estimate for 1925-26 as compared with the budget estimate is due to larger receipts from sale proceeds of sera, Vaccine, etc., and on account of recoveries of overpayments of grants-in-aid to municipalities. The increase in the budget estimate for 1926-27 as compared with the current year's estimate is due mainly to larger receipts from Poona Water Works and sale proceeds of sera, Vaccine, etc.

Expenditure.

171. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (*i*) the Director of Public Health and Assistant Directors of Public Health and their establishments, (*ii*) the Inspectors of Sanitation and Vaccination, (*iii*) charges of the Public Health Laboratories, Poona and Sind, and (*iv*) the Sanitary Engineer and his establishment. The reduction in the revised estimates as compared with the current year's budget estimates is mainly due to savings in the provisions under different units of the Sanitary Engineer and also to some extent on account of the non-utilisation of the provision

for purchase of quinine and incidental charges and also under other heads. The decrease of 8 in the ensuing year's budget estimates as compared with the current year's estimates is partly due to reduced provisions under Directors and Assistant Directors and for purchase of quinine powder and incidental charges such as convict labour and service.

172. *Grants for Public Health purposes.*—The main items of expenditure recorded under this head are the following:—

(*a*) Grants for special expenditure in connection with public health.

(*b*) Grant-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.

(*c*) Grants to Village Sanitary Committees.

(*d*) Charges on account of development and town planning schemes.

(*e*) Consulting Surveyor to Government.

Item (*a*).—The current year's provision for this item is 3,65. In the ensuing year's estimates a provision of 2,73 is made. It represents grants to municipalities for water supply and drainage schemes to which Government have been definitely committed.

Item (*b*).—Government pay to local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half the pay of Sanitary Inspectors employed in mofussil towns under the revised scheme for the appointment of Health officers and Sanitary Inspectors to Municipalities. The current year's provision is 50. Next year a provision of 90 is made as the current year's provision is found to be insufficient.

Item (*c*).—Government give grants to Village Sanitary Committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villages. The provision proposed for grants to the Committees for next year is the same as the current year's, *viz.*, 55.

Item (*d*).—The current year's provision is 77 for the town planning and town extension schemes. A provision of 1,16 has been made next year. The main increase is due to the payment of contribution to the Shikarpur Municipality on account of Government land included in the Town Planning scheme.

Item (*e*).—The provision of 155 represents the permanent recurring cost of the Consulting Surveyor and his staff.

Besides the above items provision under this head is made every year on account of grants to local bodies for village water supply. The current year's provision for this purpose is 1,67. The provision for water supply for next year has been transferred to the head "43-A, Famine Relief" from the head "33, Public Health".

173. *Expenses in connection with bubonic plague, malaria and epidemics.*—The provision made next year is 1,56 against the current year's provision of 1,23. The increase is mainly due to the provision of 20 for cheap sale of quinine treatments and for the inclusion of certain anti-malarial charges which were hitherto provided under the head "32, Medical" but which have been provided in the ensuing year's budget under the head "33, Public Health."

174. *Bacteriological Laboratories.*—The increase in the next year's estimates over the current year's budget estimates is mainly due to the provision of 20 on account of customs duty on imported stores required for the Haffkine Institute and partly on account of the increased provision for increments of officers and establishments.

175. *Pasteur Institutes.*—The excess of 2 in the revised estimates over the current year's estimates calls for no remarks. The estimate for 1926-27 exceeds the current year's estimate by 28 and the excess is due to the development of the anti-rabic work at the various centres.

176. *Works.*—The provision made next year is 4,58 against the current year's provision of 5,38. The decrease is mainly due to the decrease of 70 in the provision for working boring plants.

177. *High Commissioner's Stores.*—Under this head is provided the amount of 61 for purchase of stores in accordance with the recent orders.

178. *Exchange.*—A provision of 20 has been made under this head on account of the loss on exchange on stores. The provision for loss on exchange on account of the leave allowances of officers wh ch used to be made under this head is now to be made in the composite grant of the High Commissioner for India.

XXIV and 34, Agriculture.

Revenue.

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Agricultural receipts	3,26	3,09	3,09	3,18
(2) Veterinary receipts	8	9	9	8
(3) Recoveries of service payments ..	3	8	8	3
	3,37	3,26	3,26	3,29

Expenditure (Transferred).

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Agriculture	15,44	16,89	16,00	16,45
(2) Veterinary	5,03	5,66	5,40	5,26
(3) Co-operative	5,29	5,29	5,29	5,81
(4) Works	....	....	1,41	2,52
Exchange	30	17	22	....
	26,06	28,01	28,32	30,04

Revenue.

179. *Agricultural receipts.*—The Agricultural College and School fees and sale proceeds of farm produce, cotton seed and implements sold by the Agricultural Department are credited to this head. The next year's estimate shows an increase due mainly to higher receipts anticipated from certain farms.

180. *Veterinary receipts.*—These consist mainly of the Bombay Veterinary College fees.

181. *Recoveries of service payments.*—These are on account of cash recoveries for services rendered in previous years.

Expenditure.

182. *Agriculture.*—The decrease in the revised estimate for 1925-26 is due to the transfer to the budget of the High Commissioner of the provision for sterling overseas pay, and to savings in the provision for the pay of officers under the head " Agricultural Research and Propaganda ". The increase in the next year's estimate as compared with the sanctioned estimate for the current year is due mainly to contribution to the Poona Agricultural Show, 1926 (50), partially counterbalanced by smaller provision for salaries of fieldmen and contingent charges and the transfer to the head " 43—Famine Relief " of the provision for boring. The question of debiting the cost of boring to the heads " 34—Agriculture " and " 43—Famine Relief " in a fixed proportion is under consideration of Government. Pending a decision the whole provision for boring has been made under " 43-A—Famine Relief " in the next year's budget.

183. *Veterinary Charges.*—The decrease in the revised estimate is due mainly to the transfer to the High Commissioner's budget of the provision for sterling overseas pay and to savings in the provision for the pay of officers and establishment in

the Bombay Veterinary College and the Bombay City and Harbour Veterinary Department. The decrease in the next year's estimate is due to the absence of provision for the construction of veterinary dispensaries and to smaller provision for the pay of the establishment under the Bombay City and Harbour Veterinary Department.

184. *Co-operative Department.*—The increase in the ensuing year's estimate is due mainly to larger provision for travelling allowance and grants to supervising unions, to the provision for rent of the flat in the Sir Vithaldas Thackersey Memorial Building occupied by co-operative officers in Bombay and to increased provision for salaries owing to increments.

185. *Works.*—The charge on account of the Agricultural Station at Sakrand has been shown under this sub-head. The provision of 3,02 sanctioned this year cannot be utilised in full. Hence a reduced provision of 1,41 has been entered in the revised estimates. The next year's budget estimates provide also for the amount which cannot be utilised this year.

XXV and 35, Industries

(*Revenue.*)

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
Industries	4	27	3	1

Expenditure (Transferred).

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
Industries	18	97	97	1,01
Fisheries	1	2	2	2
Total ..	19	99	99	1,03

Revenue.

186. The receipts under this head are mainly on account of the sale proceeds of articles manufactured in the pottery demonstration factory of the Sir J. J. School of Art. The decrease in the revised estimates for 1925-26 as well as the budget estimates for 1926-27 as compared with the current year's estimates is due to less pottery receipts. This is due to the fact that the manufacture of acid jars, etc., has been stopped for the present in the interest of private enterprise. The estimate of 1 for next year represents the sale proceeds of cloth woven at weaving demonstrations.

Expenditure.

187. The current year's estimates include 21 on account of expenditure in connection with the working charges of the pottery demonstration factory of the Sir J. J. School of Art. This provision has been reduced to 2 in the next year's budget estimates as this factory has been closed, but this decrease is counterbalanced by the following new expenditure. A provision of 5 has been made for expenditure in connection with the industrial section at the Agricultural Exhibition to be held in Poona in 1926 and 8 for the survey of Indian Arts and Crafts. There is also an increase in next year's budget estimates over those of the current yea on account of the entertainment of additional establishment in the office of the Director of Industries.

XXVI and 37—Miscellaneous Departments.

Revenue.

	Accounts, 1924-25.	Budget. estimate, 1925-26.	Revised estimate, 1925-26.	Budget. estimate, 1926-27.
(1) Examination fees	35	21	33	48
(2) Fees for Inspection of Steam Boilers. (Including examination fees)	1,45	1,74	1,62	1,57
(3) Miscellaneous	28	8	8	7
(4) British Empire Exhibition ..	7	....	....	....
Deduct—Refunds	—3	—3	—3	—2
Total ..	2,12	2,00	2,00	2,10

Expenditure (Reserved).

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
(1) Inspection of Factories ..	98	1,29	1,19	1,34
(2) Inspection of Steam Boilers ..	1,50	1,89	1,45	1,86
(3) Examinations	13	14	14	14
(4) Miscellaneous	1.91	1,81	1,40	1,48
(5) Exchange	14	7	7	....
Total ..	4,66	5,20	4,25	4,82

Revenue.

188. *Examination fees.*—The fees on account of the following items are credited to this head :—

(1) Fees for Accountancy Diploma Examination.

(2) Fees recovered by the Civil and Military Examination Committee.

(3) Fees for the Sanitary Surveyors' Examination.

(4) Fees for the examination of Health Officers.

(5) Fees for examination for the grant of certificates of competency to Electrical contractors and wiremen and for renewals of certificates and licenses.

The increase in the next year's estimate is mainly due to the additional provision made for the item (5).

189. *Fees for Inspection of Steam Boilers.*—The decrease in the revised estimates of the current year as compared with the current year's estimate is mainly due to an over estimate of the receipts which were expected from the enhanced scale of inspection fees during 1925-26.

190. *Miscellaneous.*—The receipts on account of the subscriptions for, and advertisements in, the Labour Gazette are credited to this head.

Expenditure.

191. *Inspection of Factories, Steam Boilers and Smoke Nuisances.*—The decrease in the revised estimate for 1925-26 as compared with the budget estimates for that year is mainly under the pay and allowances of officers and establishment. The increase in the next year's estimates as compared with the current year's estimate is mainly due to the proposed revision of the salaries of the Inspectors of Factories.

192. *Miscellaneous.*—The charges on account of "Control of Rent", "Commissioner for Workmen's Compensation" and "Labour Office" are debited to this minor head. The decrease in the revised estimates of the current year as compared with the current year's budget estimates is mainly due to savings on account of the salary of the Director, Labour Office. The increase in the next year's budget estimates is also due to the omission of the provision on account of the salary of the Director, Labour Office.

37—Miscellaneous Departments—Expenditure (Transferred).

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
(1) Preservation and translation of ancient Manuscripts ..	3	3	3	3
(2) Examinations	12	14	24	22
(3) British Empire Exhibition ..	1	....	....	....
Total ..	16	17	27	25

Expenditure.

193. *Examination.*—The charges on account of "Accountancy Diploma Board" and of the examination for the grant of certificates of competency to Electrical contractors and wiremen are debited to this minor head. The increase in the revised estimates for the current year and the budget estimates for next year as compared with the current year's budget is due to the provision for charges on account of Board of Examinations for granting certificates of competency to Electrical contractors and wiremen.

XXX and 41, Provincial Civil Works—Transferred.

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
Revenue	15,42	14,90	14,90	14,90
Expenditure	88,01	1,10,58	1,09,99	1,32,21
Lump Provision for re-grant of lapses (in 1925-26)	....	2,00	2,00	2,00
Deduct on account of probable lapses in the Budget year (1926-27) ..	....	2,00	2,00	2,00
	88,01	1,10,58	1,09,99	1,32,21

Revenue.

194. The receipts consist mainly of rents of buildings, rents of electric and sanitary installations, tolls on roads, and miscellaneous items.

Expenditure.

195. The decrease of 59 in the revised estimate for 1925-26, as compared with the budget estimate for the same year, is mainly due to the transfer of 1,22 to other heads sanctioned by Legislative Council and to the transfer of 94 from "Transferred to Reserved" (to cover the Establishment and Tools and Plant charges on the reserved portion of the grant), which are partially counter-balanced by the addition of 1,58 sanctioned by the Legislative Council. The increase of 21,63 in the budget estimate for 1926-27 is mainly due to the fact that provision for all works estimated to cost less than Rs. 5,00,000 is made under the head "41—Civil Works—Provincial" in the budget for 1926-27, while only works estimated to cost less than Rs. 1,00,000 were provided under this head in the budget for 1925-26.

The grant under "41—Civil Works—Provincial (Transferred)" has been distributed as under :—

Works in progress	29,08
New Works	1,11
Grants-in-aid	2,72
Reserve with Government	1,00
Discretionary grants	10,76
Repairs	47,66
Establishment	38,51
Tools and Plant	5,37
Suspense	2,00
Customs duty on imported stores	13
Loss on exchange	77
Expenditure in England—stores	2,30
Deduct English cost of stores and Establishment	7,26
Lump sum *deduction* on account of probable differences* between the estimated and actual credits for establishment charges under the other Public Works Department major heads of account	1,94
Total ..	1,32,21

*Provision for ordinary establishment under the other major heads is made in the budget estimates at the percentage rate of 21½ per cent., while the distribution of these charges in each circle of Superintendence at the end of the year is made in proportion to works outlay under each major head at the time of closing the accounts after deducting the amounts realised by the levy of establishment charges at the percentage rate on works done for public and private bodies as well as for isolated work undertaken for other departments of Government. Hence the variation.

196. The provision for works in progress will be utilised mainly on the following works for which an allotment of ten or more has been proposed in each case.

Excise.—Quarters for the Excise Inspector and Peons' lines at Aklas, Nagar Avely Frontier, Udhwa (21):

General Administration.—New Mahalkari's kacheri, Shirala (23);

Administration of Justice.—Conversion of 2 blocks of buildings in the rear of the new palace, Satara, into record rooms for the District Court (18); Court House for the Sub-Judge, Hyderabad (54);

Jails and Convict Settlements.—A separate Jail for female prisoners, Yeravda (1,57).

Police.—New Police Lines, Kambar (17); Improvements and additions to the Mounted Police Lines, Hyderabad (1,66); Police Lines, Ranchore (90); Police Lines, Karad (57); Quarters for 1 Sub-Inspector, 18 Head Constables, and 63 Constables, Ahmednagar (1,02); Drainage and water-supply to Headquarters Police Lines, Dharwar (46); Quarters for 1 Inspector, 1 Sergeant, 1 Sub-Inspector, 10 Head Constables and 24 Constables at Hubli (50); Conversion of existing quarters and construction of new additional ones so as to accommodate 48 Head Constables and 263 Constables of the Ahmedabad Headquarters, Ahmedabad (1,59); Providing Police Station and accommodation scheme on the Bombay Port Trust site at Mazagaon-Sewri Reclamation area, Bombay, consisting of (*i*) Police Station; (*ii*) Quarters for 4 European Officers, 3 Indian Sub-Inspectors, 1 Jamadar, 11 Head Constables and 98 Constables (1,60); Quarters for 1 Jamadar, 5 Head Constables and 31 Constables, Steamer Point, Aden (39).

Education.—Physics and Electrical Laboratories and enlargement of the workshop and alterations in the Drawing Hall at the College of Engineering, Poona (99); High School, Larkana (72).

Medical.—Laboratories at the B. J. Medical School with fittings and equipment, Poona (88); Works in connection with the Goculdas Tejpal Hospital (Scheme No. I), Bombay (51);

Civil Works.—Re-roofing the 3 bungalows acquired in the Development Scheme, Sholapur (19).

Miscellaneous Departments.—Disposal of Poona Sewage Effluent (22).

Communications.—High level causeway over the Surya river in mile No. 15 of Dahanu-Jawhar Road (39); Diversion of the Uran Panvel Road (18); Metalling and muraming miles Nos. 7 to 11 of Dohad Kundanpur Road (11); Metalling Dhandhuka Dholera Road (26); Metalling and improving the road from Ahmedabad to Barwala, section I (from Sarkhej to Bavla) (60); Inspection Bungalow, Narayangaon (24); Improvements to Poona Nasik Road—Diversion in mile No. 42 between furlong No. 41/1 to 42/1 (45); Improvements to Bombay-Poona Road (60); Improvements to the road from Indapur to Sarati *via* Bawda (10); Improvements to Junnar Narayangaon Road (55); Improvements to Hadapsar Nira Bridge Road (18); Improvements to the drainage of Sassoon Road, Poona (31); Demarcation of Provincial roads in the Nasik Division (30); Malegaon-Chalisgaon Road (12); Extension of Dhulia-Bhusawal Road to Nimar Frontier (section from Warangaon to Edlabad) (28); Extension of Dhulia-Bhusawal Road to Berar Frontier (Section from Edlabad to Chikhli) (49); Improvements to Chalisgaon-Bhadgaon-Pachora-Pahur Road (Section from Chalisgaon to Bhadgaon, Parts I and II) (40); Causeway across the Girna near Jalgaon on Dhulia-Bhusawal Road (Parts I and II) (1,00); Constructing Warsa-Borzar Road, Section I (from Warsa to Umperpata) (26); Improvements to Karmala-Ahmednagar Road (50); Causeway over the river Nagzari on the Sholapur-Barsi Road (12); Improvements to Nagar-Manmad Road, Section II (23); Improvements to Ahmednagar-Dhond Road (97); Causeway over the Yerla in mile No. 20 of Karad-Bijapur Road (53); Payment of compensation for the land taken up for widening Satara-Mahableshwar Road (15); Improvements to Mahad-Pandharpur Road (30); Improving Sadashivgad-Kadra Road (20); Improvements to Math-Kasal Road (28); Diverting the Nala near

Guledgud (14); Causeway over the Malaprabha at Govankop on Sholapur-Hubli Road (16); Masonry Bridge over the Amba on Dharamtar-Mahableshwar Road in place of the existing causeway heavily damaged by floods (64); Dips on Hathkhamba-Poladpur Road (30); Dips on Pali-Phonda Road (30); Bridging nallas on Dharamtar-Mahableshwar Road (40); Bridge over the Bav river in mile 6/6 of Hathkhamba-Poladpur Road (1,00).

197. The provision for new works is intended for the major works shown in Statement E.

41—Provincial Civil Works (Reserved).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Expenditure	3,86	4,09	5,03	3,49

198. The increase of 94 in the revised estimate for 1925-26, as compared with the budget estimate for the same year, is due to the provision of Establishment and Tools and Plant charges at percentage rates on the cost of works and repairs. The decrease of 60 in the budget estimate for 1926-27, is mainly due to the fact that no provision is made for original Works, over and above the annual provision of Rs. 50,000 for Works connected with the three Government Houses.

The grant under 41—Civil Works—Provincial (Reserved) is distributed as follows :—

	Rs.
Works	50
Repairs	2,34
Establishment	61
Tools and Plant	4
	3,49

NOTE ON THE METHOD OF BUDGETTING FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

199. In this Province the Public Works Department establishment is not separated into two distinct branches to deal with Irrigation and with Roads and Buildings or " Civil Works ". With the exception of the staff employed on the Lloyd Barrage and Canals Construction which is a self-contained unit with its own accounts and audit department, much of the ordinary establishment executes work in connection with both branches. The ultimate allocation of the cost of this mixed establishment to the various irrigation and civil works heads of account is therefore a matter of some complexity.

200. Up to 1923-24 separate demands were being made for Establishment and Tools and Plant charges under the various heads " XIII ", " 15 ", " 55 ", etc. Provision on account of these charges was made on the percentage basis, *i.e.*, at the rate of 21½ per cent. on the cost of works and repairs for Establishment and 1½ per cent. on the cost of works and repairs for Tools and Plant. To that was added the total cost of Special Establishments debitable exclusively to each of the major heads. From the total estimated cost of all the Public Works Department Establishments and Tools and Plant the above provision, made under each of the other heads on the percentage basis, was then deducted and the residue was shown under " 41, Civil Works ". Thus the Audit Officer had to watch the expenditure on Establishment and Tools and Plant under a number of different major heads. This procedure resulted in intermediate booking of expenditure (pending final allocation) under different heads and gave rise to unnecessary trouble and correspondence between the executive and accounts offices. It was, therefore, suggested in 1923 by the Auditor General that all Establishment and Tools and Plant charges of the Public Works Department (excluding Special Establishments) should be included in one demand for grant under " 41, Civil Works ". This would facilitate the booking of expenditure as well as the appropriation audit. This procedure is being followed now. The details of the Public Works Department Establishment and Tools and Plant charges are given in the detailed Public Works Department Budget for " 41, Civil Works ". These charges are summarised in an abstract at the end of the budget and they are then distributed under the various major heads such as "60", "XIII", "15" and " 55 " in such a way that the estimates may correspond as far as possible with the sum that will be finally debited to these heads. Each of these heads is debited with 21½ per cent. on the estimated cost of works and repairs for Establishment and 1½ per cent. for Tools and Plant. In addition to that, each major head is debited with the whole of the cost of Special Establishments, if any, exclusively concerned with those heads. As the Lloyd Barrage and Canals Construction is a self-contained unit, the establishment on which is not employed on other works, it is debited with the total actual cost of its Establishment and Tools and Plant and not with the percentage cost on works and repairs. The residue, after deducting these provisions for the other heads, is taken to be the Establishment and Tools and Plant charges of " 41, Civil Works ". This distribution is, however, *pro forma* for budget purposes only. For the purpose of demand, the whole of the voted expenditure on Establishment and Tools and Plant was included under " 41 " in the year 1925-26. From 1926-27 the same procedure is to be followed, with the exception that as the Lloyd Barrage and Canals Construction is entirely a self-contained unit with its own Audit Officer, it is proposed not only to debit it with the whole of its actual expenditure on Establishment and Tools and Plant but also to demand a separate grant for it under the head " 55 ".

201. After the year has expired and the final figures of expenditure on Works, Establishment, etc., have been worked out, the total expenditure on ordinary Establishment and Tools and Plant is distributed *pro rata* to the various Public Works Department major heads in each Circle of Superintendence on the basis of the total expenditure on works and repairs in the Circle.

202. The demand under " 41, Civil Works " is divided into two portions : " Civil Works—Reserved " which consists of the demand on account of Government Houses only, and " Civil Works—partly Reserved and partly Transferred " which includes the rest of the demand. It is treated as partly Reserved and partly Transferred because, as explained above, it includes provision for Irrigation Establishment which is Reserved as well as for Roads and Buildings Establishment which is Transferred.

XXXII Transfers from Famine Insurance Fund and 43, Famine Relief and Insurance.

Revenue —Nil.

Expenditure (Reserved).

	Accounts, 1924-25.	Budget. estimate, 1925-26.	Revised estimate, 1925-26.	Budget. estimate, 1926-27.
43-A, Famine Relief—				
Expenditure { Civil ..	13,25	53,60	10,00	11,59
Expenditure { Public Works ..	....	....	....	....
43-B, Transfer to Famine Insurance Fund	43,98	....	43,60	30,37
	57,23	53,60	53,60	41,96

203. Under Schedule IV to the Devolution Rules the Government of Bombay is required to provide every year in its budget 63,60 for expenditure upon relief of, and insurance against, famine. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province.

204. The opening balance of the Famine Insurance Fund on 1st April 1924 was 94,10 which increased to 1,44,33 on 31st March 1925 as explained below. Out of the statutory provision an amount of 43,98 remained unexpended at the end of the year. During the year interest of 4,51 was received from the Central Government on the balance of 94,10 and recoveries of 1,75 on account of certain famine expenditure were made. Thus a total addition of 50,24 was made to the Fund. The exact amount of the closing balance on 31st March 1925 was Rs. 1,44,32,814-13-1.

205. In the budget estimates of the current year the whole of the statutory provision of 63,60 after deducting 10,00 for interest on the Lloyd Barrage was placed under " 43-A, Famine Relief ". But an expenditure of only 10,00 is expected to be incurred this year on account of famine fodder and other famine relief expenditure. The remaining amount of 43,60 will be transferred to the Famine Insurance Fund. Hence the revised estimate of 10,00, while the sum of 43,60 has been included in the revised estimates for the current year under " Debt, Deposits and Advances—Famine Insurance Fund (Receipt Side) ". The balance of 10,00 out of the statutory provision of 63,60 is provided under " 14, Interest on Works for which capital accounts are kept " for payment of interest on capital outlay for the Lloyd Barrage and Canals Construction Scheme as it has been decided to pay the interest charge up to Rs. 10 lakhs for the first 20 years from famine grants.

206. Government give a grant-in-aid to local boards for improvement of village water supply in the proportion of one-third of the total expenditure, the other two-thirds being contributed by the local boards and villages. Provision on account of this was h therto made under " 33, Public Health ". It has been decided to debit the cost to " 43-A, Famine Relief " with effect from next year. Provision has accordingly been made under this head.

207. The question of debiting the cost on account of boring to the heads " 34, Agriculture " and " 43-A, Famine Relief " in a fixed proportion is under consideration of Government. Pending a decision the whole provision for boring has been made under this head in next year's budget.

208. For next year out of the statutory provision of 63,60, provisions amounting to 21,64 are made under the following heads : —

	In thousands of rupees.	
'14, Interest on works for which capital accounts are kept	10,00	(For payment of interest on capital outlay for the Lloyd Barrage and Canals Construction Scheme.)
15 (1), Other Revenue Expenditure financed from Famine Insurance Grants	11,64	(For minor irrigation works and for extensions and improvements.)

A provision of 11,59 is made under the sub-head "43-A, Famine Relief", which is distributed as follows :—

	Rs.
(1) Storage of famine grass by the Forest Department	2,27,600
(2) Storage of famine grass in the Sholapur District	1,00,000
(3) Storage of Kadbi by the Agricultural Department	54,000
(4) Boring operations by the Agricultural Department	1,86,000
(5) Special Officer for locating underground supplies of water, his establishment, contingencies, etc.	60,000
(6) Water supply in the Bhal tract, Dhandhuka Taluka, Ahmedabad District	30,000
(7) Improvement of water supply in the grazing areas of the Shirpur Range in the West Khandesh District	1,400
(8) Grant-in-aid to Local Boards for village water supply	5,00,000
	11,59,000

The balance of 30,37 out of the statutory provision is provided under the sub-head "43-B, Transfers to Famine Insurance Fund" and has accordingly been shown in next year's estimates under "Debt, Deposits and Advances—Famine Insurance Fund (Receipt Side)".

XXXIII and 45, Superannuation.

Revenue.

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
Contributions for pensions and gratuities	13,86	12,70	13,10	12,36
Commuted value of pensions ..	3,94	2,85	3,98	3,98
Miscellaneous	28	30	50	43
Deduct—Refunds	—4	—3	—3	—3
Total ..	18,04	15,82	17,55	16,74

Expenditure (Reserved).

	Accounts, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
Superannuation and retired allowances	54,39	54,25	55,90	55,80
Commuted value of pensions ..	2,77	2,55	2,85	2,93
Compassionate allowances ..	55	57	57	57
Gratuities	36	33	33	33
Covenanted Civil Service Pensions ..	15	15	15	15
Donations to Service Funds ..	27	34	34	37
Exchange	1,43	1,57	1,99	....
Deduct commercial Department pensions—Irrigation	—8,23	....	—4,60	—4,61
Deduct—Pensionary charges on account of Bombay Development ..	—83	—90	—90	—80
Total ..	50,86	58,86	56,63	54,74

Revenue.

209. *Contributions for pensions and gratuities.*—The current year's revised estimate has been raised by 40 in view of the contribution for pay of school teachers from the Ahmedabad Municipality and also anticipated recoveries of arrears in Sind. The next year's estimate which represents the normal recoveries for pension contribution shows a small decrease as compared with the sanctioned estimate for the current year. It is due to smaller contribution recoverable from district Local funds owing to reduction in the scale of the school teachers.

210. *Commuted value of pensions.*—The increase of 1,13 in the revised estimate over the current year's sanctioned estimate is on account of commuted value of pensions paid by this Government on behalf of other Provincial Governments, for which the budget did not provide. The next year's estimate has been based on the current year's revised estimate.

211. *Miscellaneous.*—The revised estimate which shows an increase of 20 over the current year's sanctioned estimate is based on the progress of actuals of the first eight months of the current year. An increase of 13 in next year's estimate as compared with the current year's sanctioned estimate is on account of leave and pension contribution in respect of Police supplied to private companies and Security Printing Press at Nasik.

Expenditure.

212. *Superannuation Retired Allowances.*—The progress of actuals during the first eight months of the current year and last four months of the previous

year indicates that the sanctioned estimate will be exceeded by about 2,00. The revised estimate has therefore been placed at 55,90. The next year's estimate has been based on the current year's revised estimate.

213. *Commuted value of pensions.*—The current year's provision under this item consists of 1,30 on account of commuted value of pensions to be paid to other Provincial Governments and 1,25 on account of commuted value of pensions to pensioners of this Government. A provision of 1,25 has been annually made on account of the latter item. The revised estimate for the current year on account of the former item has been based on the actuals of the past two years; the next year's estimate has been based on the average of the actuals of the past years and probable payment during the current year.

214. *Exchange.*—Hitherto provision for exchange was shown under the individual subject grant concerned. The provision for exchange in 1926-27 on account of expenditure in England under this head has been made in the composite grants at the disposal of the High Commissioner for India and the Secretary of State.

215. *Deduction on account of commercial Departments pensions.*—It has been decided that pensionary charges of commercial departments should, with effect from 1st April 1923, be brought to account under the appropriate commercial heads of account concerned instead of being adjusted under the general head "45, Superannuation allowances and Pensions". The provisions of 4,60 and 4,61 shown in the revised estimate for the current year and the budget estimate for the next year as credit on account of pensionary charges for "Irrigation Department" under this head have been debited to the head "15, Irrigation—Miscellaneous Expenditure". Similarly pensionary charges on account of the Bombay Development Department have been shown by means of minus entries under this head. They have been finally debited under "59, Bombay Development Scheme".

XXXIV and 46, Stationery and Printing.

Revenue.

	Accounts, 1924-1925.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Stationery receipts	23	23	20	20
Sale of Gazettes and other publications.	73	75	70	70
Other press receipts	1,58	1,82	1,63	1,82
Deduct Refunds	—10	—3	—3	—5
Total ..	2,44	2,77	2,50	2,67

Expenditure (partly reserved and partly transferred).

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-1926.	Budget Estimate, 1926-27.
Government Presses	6,40	9,24	6,88	9,31
Printing at Private Presses ..	1	3	2	2
Purchase of Stationery Stores—Reserved	3,14	5,19	3,20	3,58
Stationery supplied to transferred Departments from Provincial stationery stores	1,65	2,68	2,68	2,32
High Commissioner—Stores ..	....	....	....	2,71
Exchange	21	1,02	67	91
Printing work done at Central Government Press for Provincial Government	1	....	....	....
Total ..	11,42	18,16	13,45	18,85

Revenue.

216. The revised estimates for the current year under " stationery receipts " and "Other Press Receipts " are less than the sanctioned estimates because under the orders of the Government of India, the supply of stationery to the Central officers has been discontinued and their printing work stopped. The revised estimate for the current year under " sale of Gazettes and other publications " is less than the sanctioned estimate because of the fall in the demand. The next year's estimates under " stationery receipts " and " sale of Gazettes and other publications " are based on the actuals of the last three years and do not call for any remarks. The next year's estimates under " other Press receipts " are more than the revised estimates for the current year on account of the recovery of the cost of supply of forms made by the Press of the Commissioner in Sind to Central Officers during the year 1924-25. The revised estimate for " refund " is based on the past actuals and calls for no remarks.

Expenditure.

217. The revised estimate for the current year under " Government Presses " is less than the sanctioned estimate on account of (*i*) the transfer of Mr. Coombs and the appointment of Mr. Phillips in his place on a lower scale of pay; (*ii*) the decreased demand for the Government of India publications; (*iii*) the

curtailment in the local purchase of dead stock, raw materials and stores ; and (*iv*) the various other economies effected by the Superintendent, Government Printing and Stationery. The revised estimate for the current year under " Printing at private presses " is less than the sanctioned estimate on account of the restricted printing at private presses. The revised estimate under " purchase of stationery stores " is less than the sanctioned estimate on account of the favourable rates obtained by the Press for stationery. The revised estimate under " exchange " is less than the sanctioned estimate on account of the restricted purchase of Europe stores.

218. The next year's estimate under " Government Presses " is more than the revised estimate for the current year on account of (*i*) the additional provisions made for depreciation fund and import duty ; (*ii*) entertainment of a mechanical staff for repairs to typewriters ; (*iii*) the grant of an advance increment and a compensatory allowance to the Superintendent, Government Printing and Stationery ; (*iv*) increased increments and the consequent leave allowance and dearness allowance due to the establishments ; (*v*) increased provision for customs duty in view of larger indents for Europe goods ; and (*vi*) increase in the office expenses of presses.

219. Up to now the provision for expenditure in England on account of Europe stores was made in the High Commissioner's budget but it has now been decided to make the provision on this account in the provincial budget. The provision of 2,71 is on account of these stores.

XXXV and 47, Miscellaneous.

Revenue.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Unclaimed deposits	2,44	2,00	2,41	2,12
Treasure Trove	1	1	1	1
Sale of old stores and materials ..	13	16	5	10
Fees for Government Audits ..	1,39	1,02	1,02	48
Other fees, fines and forfeitures ..	3	16	5	5
Miscellaneous	3,24	3,65	1,10	10
Rents	10	10	10	10
Sale proceeds of durbar presents ..	....	1	....	....
Sale of land and houses, etc. ..	....	....	20	10
Recoveries of service payments ..	84	9	45	26
Deduct—Refunds	—92	—70	—78	—70
Total ..	7,26	6,50	4,61	2,62

220. The current year's revised and next year's budget estimates under the heads " Unclaimed deposits ", " Sale of old stores and materials ",. " Other fees, fines and forfeitures ", " Rents ", " Recoveries of service payments " and " Sale of land and houses " have been framed on the basis of the past and the latest actuals.

221. *Fees for Government Audits.*—The decrease of 54 in next year's estimate is due to the exemption of municipalities from the payment of audit fees under the Bombay City Municipalities Act passed this year.

222. *Miscellaneous.*—The decrease in the revised estimate as compared with the sanctioned estimate under this head is mainly due to less recoveries (*i.e.*, of 99 against an estimate of 3,00) from the Income Tax Department for collection of the income tax by the Revenue officers. The decrease in next year's budget as compared with the current year's sanctioned grant is due to (1) the absence of recoveries from the Income Tax Department owing to the work of collection of Income Tax having been taken over by that Department, (2) to smaller provision for other items on the basis of past and current actuals and (3) to the classification of cash recoveries of service payments of Rs. 10 and below under other major heads concerned.

Expenditure (Reserved).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Cost of books and publications ..	....	1	1	....
Donations for charitable purposes ..	2,12	1,43	1,43	1,53

—	Accounts, 1924-25.	Budget Estimates, 1925-26.	Revised Estimates, 1925-26.	Budget Estimates, 1926-27.
Charges on account of vagrants ..	20	30	15	21
Rewards for destruction of wild animals	....	1	1	3
Special Commissions of Enquiry ..	38	6	17	10
Irrecoverable temporary loans written off	7	15	10	10
Rents, Rates and Taxes	3,22	3,40	3,40	3,87
Contributions	21	20	20	24
Miscellaneous and unforeseen charges.	12	9,05	5,00	9,01
Durbar presents and allowances to Vakils, etc.	6	8	8	7
Miscellaneous Durbar Charges ..	15	4	4	13
Miscellaneous Compensations ..	2	16	16	22
Exchange	5	6	5	....
Total ..	6,60	14,95	10,80	15,51

223. *Donations for charitable purposes.*—The estimate for the next year exceeds the sanctioned estimate for the current year mainly on account of increased grants-in-aid to the Society for the protection of children in Western India and to the Society for the Prevention of cruelty to animals at Bandra in the Bombay Suburban District and to the increased provision for other items.

224. *Charges on account of vagrants.*—The revised estimate for the current year has been based on the actuals of the past five years. The next year's estimate is less than that of the current year.

225. *Special Commissions of Enquiry.*—The revised estimate shows an increase of 11 which is due to the appointment of the Fallow Rules Committee and the Land Revenue Assessment Committee. The next year's estimate includes provision on account of the Committee to investigate cattle lifting in Sind.

226. *Rents, Rates and Taxes.*—According to the new award by Mr. Ditchburn a provision of 2,33 has been made in the next year on account of the general tax to be paid to the Bombay Municipality for buildings and lands belonging to this Government. The Ditchburn award takes effect from 1st April 1924. Payment to the Bombay Municipality for the years 1924-25 and 1925-26 was made on the basis of the old award. A provision of 1,35 on account of the difference between the old and the new award has therefore been made. The next year's provision also includes an amount of 19 required to be paid to the Telegraph Department in connection with the Trunk Telephone Line between Poona and Mahableshwar.

227. *Miscellaneous and unforeseen charges.*—The decrease in the current year's revised estimate is due to the transfer of 4,05 from the provision of 9,00 for Reserve under the head " 47-Miscellaneous—Reserved " to other major heads for expenditure under those heads. A provision of 9,01 has been made in the next year.

228. *Miscellaneous Durbar Charges.*—The Next year's estimate includes provision for the staff employed in connection with the Bombay-Baroda Boundary Convention and for the office of the Agent for Sardars in the Deccan which was hitherto debited to the Central revenues.

229. *Miscellaneous Compensations.*—Under the provisions of chapter II of the Workmen's Compensation Act, VIII of 1923, if personal injury is caused to a workman by accident arising out of and in the course of his employment his employer is liable to pay him compensation. The next year's provision includes 20 on account of compensation to be paid to workmen.

Expenditure (Transferred).

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Special Commissions of Enquiry ..	....	....	15	3
Contributions	15,97	21,40	22,27	22,04
Miscellaneous and Unforeseen charges.	....	6,00	1,77	6,00
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	....	1	1	1
Total ..	15,97	27,41	24,20	28,08

230. *Special Commissions of Enquiry.*—The provision under this item was hitherto treated as wholly reserved. The revised estimate for the current year takes into account expenditure on account of the Forest Grievances Enquiry Committee and the Committee to report on Mulla Schools in Sind. A provision of 3 only has been made in next year's budget.

231. *Contributions.*—The increase in the current year's revised estimate is due to the payment of charges in connection with the preparation of voters' lists, etc., for Local Board elections. The increase in next year's budget over the current year's sanctioned grant is mainly due to an additional grant of 58 to Local Boards for local public works. The current year's provision for this grant is 18,42 but Government have decided to fix the grant at 19,00 to enable the Boards to meet their increased expenditure on road maintenance and repairs.

232. *Miscellaneous and unforeseen charges.*—The decrease in the current year's revised estimate is due to the transfer of 4,23 from the provision of 6,00 for Reserve under the head "47-Miscellaneous—Transferred" to other major heads for expenditure under those heads. A provision of 6,00 has been proposed for the next year.

51, Contributions and Assignments between Central and Provincial Governments.

Reserved.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Expenditure	56,00	34,00	34,00	56,00

233. The provision of 56,00 represents the amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules. This is a non-voted item under section 72-D (3) of the Government of India Act. The decrease of 22,00 in the current year's budget and revised is due to the remission granted by the Government of India during the current year.

XXXIX-A—Miscellaneous Adjustments.

Between the Central and Provincial Governments.

Accounts, 1924-25.	Budget. Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
41,03	14,39	18,77	16,75

234. The revised estimate for 1925-26 and the budget estimate for 1926-27 are framed as follows :—

	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
1. Interest realised from securities of the Gujarat College, Ahmedabad	15	15
2. Agency work and part of the Political Department cost ..	1,62	1,62
3. Customs duty on imported Government stores	4,97	5,39
4. Cost of police guards supplied to Mint and Currency Departments	67	....
5. Cost of buildings in Political Agencies	11,35	....
6. Remission during the life time of Mr. Dhurkhan Ghazni Marri of the revenue assessment in the Upper Sind Frontier	1	1
7. Agency work in the General, etc., Departments	....	1,91
8. Agency work done by Government Law Officers on behalf of the Central Government's Officers	....	1,50
9. Claim for the value of old stock of stamps	....	1,00
10. Claim for rent, rates and taxes on Central buildings paid by this Government	....	5,17
Total ..	18,77	16,75

235. *Agency work and part of the Political Department cost.*—This represents the assignment to be received from the Government of India on account of the cost of the establishment employed by the Government of Bombay on work connected with the States in the Bombay Presidency. The provision of 1,62 is made up of half the cost of the Political Department of the Secretariat and some portion of the cost of the administrative staff of this Presidency, *e.g.*, Commissioner, Northern Division, Collectors of Sukkur and the Panch Mahals, Inspector General of Police, etc.

236. *Customs duty on imported Government Stores.*—Since the repeal of the proviso to section 20 of the Sea Customs Act, VIII of 1878, Customs duty is being levied on all Government stores, with certain exceptions, imported into British India on or after 1st April 1924. The Government of India have however decided to give an assignment in refund of the duty paid by this Government on Government stores.

237. *Cost of police guards supplied to Mint and Currency Departments.*—This represents the cost of the police supplied by this Government to the Mint and Currency Departments during the years 1921-22 and 1922-23.

238. *Cost of Buildings in Political Agencies.*—After the introduction of Reforms all financial liabilities in respect of Political Agencies have been taken over by the Government of India. The Provincial Government have made a claim on Central Revenues for the cost of the buildings in Political Agencies transferred to the Central Government after Reforms. This figure represents the cost of such buildings.

239. *Agency work in the General, etc., Departments.*—This claim is on account of the cost of the branch of the General Department of the Secretariat which deals with certain Central subjects. The amount of 1,91 is on account of the claim from the year 1921-22.

240. *Agency work done by Government Law Officers on behalf of the Central Government's Officers.*—This claim is on account of the work done by the Solicitor to Government, the Advocate General and the Public Prosecutors for the officers of the Central Government. The amount of 1,50 is for the years 1921-22 to 1926-27.

241. *Claim for the value of the old stock of stamps.*—At the last conference of the Financial Representatives held at Delhi it was decided that the value of the stock of stamps held in the several stamp Depots on the introduction of Reforms on 1st April 1921 should be divided half between the Imperial Government and the remaining half between all the Provincial Governments. The value of the stock of stamps in the Stamp Depots at Bombay and Karachi on 1st April 1921 has already been debited to this Government and therefore a credit of at least Rs. 1 lakh in accordance with the decision mentioned above is expected by this Government.

242. *Claim for rent, rates and taxes on Central buildings paid by this Government.*—This claim is on account of general tax paid to the Bombay Municipality by this Government on buildings and lands belonging to the Central Government for the years 1921-22 to 1925-26.

51-A, Miscellaneous Adjustments between the Central and Provincial Government.

Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
51	11	32	9

The revised estimates for 1925-26 and the Budget estimates for 1926-27 are framed as follows :—

—	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
1. Training of forest probationers	6	....
2. Personal allowance to Mr. Sinclair, Superintendent of Salt, Bombay Presidency	5	4
3. Subventions to Universities for training of I.C.S. probationers	21	....
4. Investigation of foreign markets for Indian Timber ..	....	5
Total ..	32	9

243. *Training of Forest Probationers.*—The provision of 6 in the current year's revised represents the contribution to be paid to the Government of India on account of expenditure incurred by that Government in training one probationer for the Indian Forest Service during the year 1925-26.

244. *Subventions to Universities for training of I.C.S. Probationers.*—The provision of 21 in the current year's revised represents the contribution to be paid to the Government of India on account of the amounts paid to Universities in England for the training of Indian Civil Service Probationers during the years 1921-22 to 1924-25.

245. *Investigation of forest markets for Indian Timber.*—The Government of India have under consideration the question of deputing an officer to investigate foreign markets for Indian Timber. The total cost of deputation is estimated at 30 which is to be borne by the Central and certain Provincial Governments. The importance to this Presidency of finding foreign markets is very great and it is therefore proposed to contribute 5 towards the cost of investigation.

EXPENDITURE UNDER THE CONTROL OF THE SECRETARY OF STATE.

Reserved.

Major Head.	Accounts, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	7	..	1	..	..	..	6	..
22, General Administration ..	6	..	9	..	8	..	7	..
24, Administration of Justice ..	3	..	4	..	5	..	1	..
26, Police ..	1	..	4	..	1	..	5	..
45, Superannuation .	..	1	..	2	1	84	1	39
47, Miscellaneous ..	3	—1	..	..	..	..	..	..
Total ..	20	..	18	2	15	84	20	39

Transferred.

Major Head.	Accounts, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Voted.	Non-voted	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
31, Education ..	..	..	1	..	1	..	1	..
32, Medical ..	4	4	1	1	9	—3	7	..
33, Public Health ..	4	..	4	..	5	2	3	4
41, Civil Works ..	4	..	1	..	3	..	1	..
Total ..	12	4	7	1	18	—1	12	4

246. The expenditure incurred by the Secretary of State is on account of sundry items, *e.g.*, law charges in connection with Privy Council appeals, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowance of officers on appointment, expenditure in connection with Stock Exchange Committee, etc. The increase 83 in the current year's revised estimate over the sanctioned grant under " 45, Superannuations " is due to adjustment of arrears on account of pensions granted with effect from 1st April 1921 to Military Officers employed under Civil Departments. The next year's provision under that head represents the amount of pensions payable in that year.

EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER.

Reserved.

Major Head.	Accounts, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue ..	26	13	44	25	43	14	3	32
7, Stamps ..	1,28	..	40	..	38	..	..	..
XIII, Irrigation ..	..	12	..	..	..	..	..	..
15, Miscellaneous ..	9	34	..	..	..	..	..	..
22, General Administration ..	42	3,82	49	3,09	52	5,25	72	6,40
24, Administration of Justice ..	..	1,41	20	1,80	31	2,30	31	2,33
25, Jails and Convict Settlements.	6	10	5	30	5	37	..	36
26, Police ..	25	1,97	33	1,50	50	2,45	42	3,73
27, Ports and Pilotage ..	1	..	..	..	..	..	..	..
31, Education ..	..	3	..	..	..	13	..	..
37, Miscellaneous Departments ..	5	33	..	20	..	22	16	30
41, Civil Works ..	..	10	..	..	..	..	..	..
45, Superannuation allowances and pensions ..	68	3,16	75	3,93	67	4,58	99	6,60
46, Stationery and Printing ..	61	..	3,07	..	2,05	..	17	..
47, Miscellaneous ..	11	..	17	..	14	..	28	..
	3,82	11,51	5,90	11,07	5,05	15,44	3,08	20,04

Transferred.

Major Head.	Accounts, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
6, Excise ..	11	6	16	..	11	..	16	22
8, Forest ..	..	83	38	90	..	1,25	3	1,67
9, Registration ..	16	..	12	..	8	..	..	..
31, Education ..	53	1,09	69	1,22	39	1,47	68	1,64
32, Medical ..	25	1,21	29	1,20	24	1,35	27	1,87
33, Public Health ..	17	43	46	50	30	55	16	80
34, Agriculture ..	11	73	11	40	8	60	9	1,01
41, Civil Works ..	1,10	1,81	1,19	2,22	2,38	2,70	54	3,63
Total ..	2,43	6,16	3,40	6,44	3,58	7,92	1,93	10,84

247. At present provision for expenditure in England (for leave salary, stores, etc.) except under capital heads is made in the budgets of the High Commissioner and the Secretary of State, and provision for loss on exchange is made in the individual grants for expenditure in India. With effect from 1926-27 it has been decided to provide (1) for all sterling expenditure on stores in the individual subject grants, (2) for exchange in the grant in which the expenditure itself appears and (3) for English expenditure other than for stores in the budgets of the High Commissioner and the Secretary of State. In accordance with this decision provision for the cost of stores and exchange thereon has been made in the subject grant, and provision for English expenditure other than for stores and for exchange thereon has been made in the budget of the High Commissioner.

248. The increase of 5,85 in the current year's revised as compared with the current year's budget under "non-voted", "Reserved and Transferred" is mostly due to expenditure for sterling overseas pay, which is paid in England and for which provision was made in the Indian budget and not in the High Commissioner's budget.

249. As stated in paragraph 247 above the next year's estimates provide for the leave and deputation salaries, sterling overseas pay, etc., and for exchange thereon. They do not provide for Europe stores and exchange thereon, for which provision is made in the individual subject grant. The decrease of 4,29 in the voted grants in next year's estimates as compared with the current year's budget is due to the absence of the provision for Europe stores, while the increase of 13,37 under non-voted is due to the provision for sterling overseas pay and for exchange.

52-A, Forest Capital Outlay not charged to Revenue.

Major Head.	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
	Rs.	Rs.	Rs.	Rs.
52-A, Forest Capital Outlay ..	1,03	40	3,05	2,61
Deduct.				
Amount transferred to the Head '8-A, Forest Capital Outlay charged to Revenue"	....	....	—2,65	—2,61
Recovery of sale proceeds of capital items	....	....	—7	....
Total ..	1,03	40	33	....

250. The head " 8-A, Forest Capital Outlay charged to Revenue" has been opened for the first time to record transactions of a Capital nature in accordance with the decision to classify, with effect from the current financial year, all expenditure in the Forest Department under " Revenue" and " Capital ". All Forest expenditure of a capital nature is to be brought to account, in the first instance, under the major head " 52-A, Forest Capital Outlay not charged to revenue", such portion as it may be decided to finance from revenue being transferred at the end of the year to the new major head " 8-A, Forest Capital Outlay charged to Revenue". There are no forest works to be financed from loan funds during the ensuing year. The amount provided under this head has been reduced to *nil* as the same will be transferred to " 8-A, Forest Capital Outlay charged to Revenue".

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

251. The current year's budget and revised estimates and the budget estimates for the ensuing year are shown below :—

(*In thousands of rupees.*)

—	Accounts, 1924-25.	Budget Estimates, 1925-26.	Revised Estimates, 1925-26.	Budget Estimates, 1926-27.
Gross Expenditure—Lloyd Barrage and Canals Construction Project ..	1,16,19	2,96,85	2,30,97	2,48,90
Other works in Sind and Deccan and Gujarat	39,66	42,62	38,76	26,01
Total ..	1,55,85	3,39,47	2,69,73	2,74,91
Deduct—Amount financed from Famine Insurance Grants and ordinary revenues and transferred to the head '16-A'	....	....	....	....
Net amount not charged to Revenue .	1,55,85	3,39,47	2,69,73	2,74,91
Lump provision for re-grant of lapses (in 1925-26)	....	....	....	39
Deduct—Probable lapses in 1926-27 ..	....	....	....	— 39
Lump deduction for probable savings under Lloyd Barrage	....	....	....	— 25,00
Grand total ..	1,55,85	3,39,47	2,69,73	2,49,91

252. In connection with the Lloyd Barrage and Canals Construction project a separate note is printed hereunder in which the revised estimate for the current year and the budget estimate for the ensuing year for that project have been compared with the budget estimate for the current year and the reasons for the variations have been explained in detail. That note describes also the progress of expenditure on the project to the end of the current year as well as the works proposed to be carried out in the ensuing year, and full details thereof have been given in Appendix D to the note.

253. With regard to other works in Sind and the Deccan and Gujarat there is a decrease of 3,86 in the revised estimate as compared with the budget estimate for 1925-26 and this is mainly due to the surrenders made from the grants for the Nira Right Bank Canal (2,41) and Nira Valley Development Project (1,00) in the Deccan and for constructing the head regulator on the Baghar Canal in Sind (40), the balance being from other small works in Sind. The surrenders made from the grant for the Nira Right Bank Canal Project were due to (*i*) delay in payment of abatement of land revenue to the Bhor State, (*ii*) early cessation of work in June 1925 on account of heavy rains, (*iii*) emigration of labour from Bhatghar to Mulsi and other big works around Poona, (*iv*) late arrival of certain iron work required in the Lonand Division and (*v*) the necessity of revising estimates for certain works in the Malsiras Division. The Nira Valley Development Project

having been taken up only in the current year, detailed plans and estimates could not be prepared sufficiently in time to utilize the budget grant in full. The saving of 40 on the Baghar Canal represents the amount provided for a new cut which cannot be undertaken until the work of the regulator is completed and the banks are raised to the standard section. The large decrease of 16,61 in the next year's budget as compared with that of the current year is mainly due to there being fewer demands for the Nira Right Bank Canal and Pravara River Works Projects which are approaching completion.

254. The major portion of the proposed expenditure of 2,49,91 in 1926-27 under this head is in connection with the following important irrigation projects which are under construction :—

	Rs. (In thousands.)
Lloyd Barrage and Canals Construction project (including all charges)	2,23,90
Nira Right Bank Canal project (Works outlay only) ..	14,50
Nira Valley Development project (Works outlay only) ..	4,00
Pravara River Works project (Works outlay only)	35
	2,42,75

The last named project will be completed in the ensuing year with the small amount provided for it. Out of the balance (*viz.*, 7,16) of the total provision mentioned above 2,14 are for carrying out improvements to canals in operation in Sind and the Deccan and Gujarat, which are absolutely necessary to maintain them in an efficient condition, and 5,02 are for establishment and tools and plant charges.

NOTE ON THE BUDGET FOR THE LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME FOR 1926-27.

Description.

255. The scheme covers the major part of the Sind Province. In fact the whole irrigation system in Sind will be revolutionised with the introduction of the scheme. Only parts of Karachi, Upper Sind and Thar Districts will be unaffected. As is well known, the Province of Sind is mainly dependent on canals for the supply of water for cultivation. In normal years out of the total cultivation 90 per cent. is irrigated. There are several large canals in existence but they carry their supplies during the inundation season only, and suffer very badly when the inundation is low or below the average. The Scheme has been designed to give an assured perennial supply. It received the approval of the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June 1923 and construction work commenced in July 1923. The Scheme consists of a barrage across the Indus below the gorge at Sukkur, three canals on the right and four on the left bank each with a separate head regulator. The right bank system comprises the North-Western Perennial, Central Rice and South-Eastern Perennial Canals. The left bank comprises a great new perennial canal (Rohri Canal), a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two high level canals for irrigating lands in the Khairpur State. The barrage will, under scientific control, give the necessary supply to each canal, no matter how low the natural level of water in the river may be. All the canals taken together will command 7½ million acres and enable about 5 million acres of crops to be irrigated annually. The total length of main canals and branches is nearly 1,600 miles and that of the distributaries 3,700 miles. The Scheme is estimated to cost Rs. 1,835 lakhs.

Progress of work to end of 1924-25.

256. The work done to end of 1924-25 was of a preliminary nature.

In the Lloyd Barrage Circle the following items were carried out :—

(1) Acquiring of land for Township, works yards, quarries and canal heads.

(2) Construction of buildings for staff, plant, stores, machinery, etc.

(3) Laying of service roads and railways.

(4) Opening of quarries—working the same under different conditions.

(5) Ordering plant required for work in the works yards, quarries and river.

(6) Preparing detailed plans and specifications for all these works.

The first batch of residential buildings was completed and occupied. Most of the railways and roads were laid. Guide banks were nearly completed and all the four quarries, two on the right and two on the left bank, were opened.

In the Canal Circles the alignments of canals were mostly settled and laid on the ground. Several alternative lines had to be reconnoitred and surveys made of them.

Building programmes were continued. Buildings at Hyderabad, Mirpurkhas, Bagarji, Ruk and Garhi Yasin were completed.

In the Rohri Canal Circle parts of dragline excavators were received and assembled together at the following places :—

Two large and Two small Bucyrus machines	.. ..	at Rohri.
Two large Ruston machines	..	at Mehrabpur.
One small Bucyrus machine	..	at Oderolal.

Subsidiary works in connection with the machines were started, such as :—

Laying of railway track,

Building of quarters for operators and staff,

Sinking tube wells,

Putting up pumping plant on tube wells.

In the North-Western Circle four Ruston machines were received at Bagarji and their erection completed. One tube well was also completed at that place.

Progress of work in 1925-26.

257. Alignments of distributaries and minors have been taken up and proceeded with, and earthwork estimates are being prepared.

Preliminary and detailed survey of the main Rohri Canal will be completed.

Survey work in connection with the Manchhar will be completed and scheme got out.

Land acquisition will be in progress and will be completed in the Lloyd Barrage Circle and some other parts.

Sites for some road bridges and regulators in the North Western Circle have been tentatively fixed, and plans of road bridges have been sent to the Collectors and District Local Boards. Arrangements for the railway bridges at Ruk and Arain will be completed.

Buildings for which working plans and estimates have been sanctioned will be completed in the two Townships at Sukkur. All structures required in works yards and quarries including block moulding yards and the first instalment of labour lines will be built, and works water-supply laid.

Bungalows for the administrative officers at Karachi will be completed.

Buildings at Bagarji and Ruk have been completed ; and buildings for the office of the Executive Engineer at Garhi Yasin will be started.

The six dragline machines at Rohri and Mehrabpur are excavating the Rohri Canal and Khairpur Feeder East, and it is expected all these machines together will excavate 140 millions cubic feet in a year.

Hyderabad Branch will be completed in 9 miles and Nasir Branch will be started.

The two small dragline excavators of Bucyrus " 30 B " type, which arrived and were erected at Khadro in 1924-25, have been put on the excavation of the Khipro Canal and satisfactory progress is expected during the year. Four more machines are expected for the Eastern Nara Circle ; two of them " 30 B " will be employed to begin the excavation of Nabisar Branch in Mithrao Remodelling Division and two of " 50 B " type will work in the Puran Dhoro Division.

The work of constructing containing banks and flood diversion bank along the Nara Channel will be started.

At Bagarji in the North-Western Circle four big machines are working. About 67 million cubic feet will be excavated up to end of the year.

11 miles of railway have been laid and more will be laid. One more tube well has been completed.

Two small " 50 B " Diesel Bucyrus machines have arrived at Ruk and after erection they will be taken to the head of Shahdadkot Branch to start excavation of the head portion of that canal.

Four Diesel Bucyrus (two of " 50 B " and two of " 30 B " type) machines were ordered for the North-Western Canal Division (Western Circle). Two have arrived and two are expected. Erection will be completed and excavation started by end of the year.

Three Diesel Bucyrus dragline machines (one of " 50 B " and two of " 30 B " type) are working from December, one on Johi and two on South-Eastern Perennial Canal.

One large dragline " 320 " (143′ boom) machine will start work in March 1926 on the Central Rice Canal.

Two dragline machines of 85′ boom have been recently ordered from Messrs. Ruston and Hornsby. These are expected to arrive within the current year and will work on the South-Eastern Perennial Canal.

Telephone line from Sukkur to Jamrao Canal Head will be completed.

Special Plant.

All land and river plant will be erected, tried under working conditions and used on works as far as dates of deliveries permit.

The railways connecting all land plant and block yards with the river banks will be completed. The Barrage wharves will be constructed.

The gates for regulators will be ordered and indents for further units of plant required for the second year's programme of work in the river will be submitted if the units already ordered are received in time.

It is intended to start actual construction of regulators during the cold weather of 1925-26, if the dates of deliveries render it possible to do so. A duly modified programme of actual work to suit these deliveries is under consideration.

Work proposed for 1926-27.

258. Preliminary work of surveys will be completed for most canals. Surveys of remaining distributaries will be taken up in the Rohri Canal Circle.

Land acquisition will continue.

Land for the Nara Supply Channel outside the limits of the Lloyd Barrage Circle will be acquired and a start made on the excavation of the channel by dredger during flood season, when it will not be required for work in the river.

Detailed plans and estimates for head regulators and one section of the Barrage will be prepared and work in the river upto about floor level of regulators and possibly a portion of Barrage will be completed. Indents for Barrage gates will be placed.

For some regulators and bridges on canals materials will be collected.

On the Rohri Canal construction of some regulators and bridges will be started.

Buildings remaining in the Barrage Township will be completed.

In the Canal Circles the construction of buildings will continue as required.

Executive Engineer's Office at Garhi Yasin will be completed.

Two small excavating machines will be purchased for the Rohri Canal No. V Division.

Earthwork of containing banks between Jamrao head and Makhi is expected to be completed, and the work of escape sluices over the " sangs " in connection with these containing banks will be started.

Earthwork of Flood Diversion Bund below Makhi weir will be started.

One dragline machine for the Thar Canal will be obtained. Excavation of branches in the Mithrao Remodelling Division will be in full swing and that in the Nara Supply Division will be started.

In the North Western Circle excavation by dragline machines will continue and about 100 million cubic feet of excavation done. Arrangements for feeding the machines will continue.

Two new small machines will be purchased for excavating branches and distributaries in the North Western Circle.

Two small " 50 B " Bucyrus machines will be working on the Shahdadkot Branch and will turn out about 18 million cubic feet.

Excavating and banking work by hand will be taken on the distributaries at tail of Khirtar Branch, where dragline machines will not be suitable.

Two big machines will continue to work on the Central Rice Canal.

Rupees seven lakhs have been provided for dragline machines for excavating drains under the Manchhar Scheme.

Plant. The river plant at Sukkur delivered at the end of the current year will be tried under working conditions and the balance of indents not sent in 1925-26 will be submitted.

Quarries. Quarries will work with the modern machinery ordered and supply all stone. The block yards will mould the heavy concrete blocks required for protection of downstream side of Barrage and regulators.

General. The Stores Division will be completely organised to indent stock and issue materials for the whole of the Barrage and Canals jurisdiction (except the Divisions located at Hyderabad and Mirpurkhas).

Figures of Expenditure.

259. The scheme is classed under the head '55 '. This head is an expenditure head and there is as yet no revenue to be budgetted for. Certain miscellaneous receipts are recorded against the capital account. There is no regular source of these receipts and they are chiefly derived from—

(1) Sale of tender forms,

(2) Sale of trees, fruit, grass, etc.,

(3) Sale of unserviceable stores.

In the current year such receipts will be about Rs. 10,000 and in the next year also they are estimated at the same figure.

The expenditure includes work-charges (including cost of land and special land acquisition, soil survey and classification establishments and other works charged establishment), salaries of officers and establishment, ordinary and special tools and plant, reserve of stock and portion of interest charges to be met from capital.

Expenditure.

	Actuals, 1924-25.	Budget, 1925-26.	Revised, 1925-26.	Budget Estimate, 1926-27.
	(in thousands of rupees)			
(*i*) Figures excluding interest charges ..	1,16,19	2,88,03	2,25,12	2,27,90
Lump deduction for probable savings	....	....	....	—25,00
(*ii*) Interest charges ..	....	8,82	5,85	21,00
Total ..	1,16,19	2,96,85	2,30,97	2,23,90

Taking the figures exclusive of interest charges the decrease of Rs. 62,91 in the revised estimate as compared with the budget estimate for 1925-26 is mainly due to the following reasons :—

(1) It is not possible to place repeat orders for additional units of river plant provided in the budget as the units already ordered will not be received in time to undergo tests under working conditions.

(2) Actual saving on estimated cost of plant and non-purchase of some plant as a result of further detailed investigations.

(3) Delay in arrival of plant from England.

(4) About Rs. 12·55 lakhs represents the saving on land compensation provided in the budget and not utilised by the Revenue Officer for the following reasons reported by him :—

(*a*) Suspension of acquisition proceedings on the Eastern Nara tract a the alignments were not settled.

(*b*) Compensation for village sites given in land instead of in money.

(*c*) Land held on resumable tenure resumed without compensation.

(*d*) Land held on restricted tenure, hence full value not awarded.

(*e*) Actual awards lower than those expected by the Land Acquisition Officers.

(*f*) Saving on the cost of establishment provided for the Revenue Officer.

(5) Purchase of one dragline machine for Nara Supply Division deferred to next year as it cannot be usefully employed in that Division during the current year.

(6) The working expenses of dragline excavators have been less than those estimated.

(7) Saving of Rs. 88,000 on establishment due to non-engagement of full establishment which was provided for in the budget as the river works were not commenced this year and also to less number of sub-divisions opened.

(8) Saving of Rs. 49,000 on the budget grant for "suspense" due to credits having been received this year by writing back to works concerned the value of stock collected last year.

The decrease of 85,13 in the budget estimate for the ensuing year as compared with the budget estimate of the current year is due to the fact that most of the plant has been ordered in the current year.

The increase in the provision for "Interest" for the next year over the current year's budget and revised estimates is partly due to increase in the capital expenditure and partly to the fact that interest is now to be paid on the actual advances made by the Government of India from Provincial Loans Fund and Provincial balances instead of on the actual expenditure as in the past.

260. The amount of the budget estimate for 1926-27 is made up as under :—

	Rs. (In thousands.)
I.—Works	1,88,51
II.—Establishment	31,07
III.—Tools and Plant	6,54
IV.—Suspense	1,78
Lump deduction for probable savings	−25,00
Portion of Interest charges to be met from Capital	21,00
Total ..	2,23,90

The expenditure on "Works" is sub-divided into the following sub-heads. The figures for each Circle and Division under these sub-heads are given in Appendix C :—

	Rs. (In thousands.)
I—Works.	
A—Preliminary Expenses	38
B—Land	25,99
C—Works	17,77
D—Regulators	6,35
E—Falls	60
G—Bridges	7,60
H—Escapes	2,93
K—Buildings	16,72
L—Earthwork	47,55
M—Plantation	23
O—Miscellaneous	80
P—Maintenance	65
III—Distributaries	9,77
IV—Drainage and Protective Works	1,88
VI—Special Tools and Plant	49,29
Total ..	1,88,51
Lump deduction for probable savings	−25,00
	1,63,51

A—Preliminary Expenses.—This will consist of lining out of canals and distributaries, clearing jungle in alignments and completing remaining surveys.

B—Land.—This provides for compensation to be paid for land to be acquired and includes the establishments employed on land acquisition, soil classification or land acquisition-surveys.

Land for distributaries and for Nara Supply Channel has been included.

C—Works.—This includes provision for the canal head regulators and possibly a portion of the Barrage, which will be built up to floor level.

D, E & G—Regulators, Falls and Bridges.—These form part of the programme of the scheme and comprise scattered works. Most of the amount provided is intended to be spent on materials.

K—Buildings.—Provision has been made for works offices, second instalment of establishment quarters and labour lines which will be completed.

Other programmes of buildings will be further proceeded with.

L—Earthwork.—This head includes provision for running expenses of all existing excavator machines and excavation of Nara Supply Channel by dredger during flood season and also a certain amount of excavation by hand labour.

O—Miscellaneous.—Under this head provision is made for bed stones, boundary stones, etc.

P—Maintenance.—This is for charges for the maintenance of such works as are completed.

Full details of the provisions made for 1926-27 under the above mentioned sub-heads of I—Works are given in Appendix D.

Special Tools and Plant.—The expenditure provided as per the list of special plant attached is for certain new dragline machines, regulator gates, railway wagons, barges and pontoons, cranes, pumping plant, pile drivers, crushers, air compressors, etc., as will be required. Out of the total expenditure of Rs. 49,29,000 on this item Rs. 41,61,000 represent the cost of stores to be obtained from abroad and Rs. 7,68,000 the cost of stores to be purchased in India.

Establishment.—Unlike the Bombay Development Department there are no separate cadres of establishment for the Lloyd Barrage and Canals Constuction.

Most of the officers and some subordinate staff are taken from the Provincial cadres. Details will be found in the Establishment budget estimates, *vide* Appendix E.

The increase in next year's provision for establishment is mainly due to the opening of four new Divisions and several sub-divisions during the current year on account of the expansion of work. Provision made for sterling overseas pay for the officers of the Indian Service of Engineers is also responsible for the excess to a certain extent.

Ordinary Tools and Plant.—Provision has been made for ordinary tools and plant which will be required for the works in general going on in the various Divisions. This head also includes provision for one paddle steamer and two motor boats and running expenses of all launches.

Suspense.—Under this head provision is made for probable expenditure on " Stock " materials which will be required for general purposes for the various Divisions for which reserve stocks have been or will be sanctioned by Government.

261. The total interest charges on the capital outlay on the Project for 1926-27 are estimated at Rs. 31,00,000. Out of this amount Rs. 10,00,000 are to be met from the Famine Insurance Grant and the balance Rs. 21,00,000 from capital. It has been decided, with the approval of the Government of India, to meet interest charges up to Rs. 10 lakhs for the first 20 years from the Famine Insurance Grants, and to meet a portion from capital also if such a course is considered desirable in any year.

APPENDIX A.

Lloyd Barrage and Canals Construction.

General Abstract of Budget Estimate for the year 1926-27.

Circle.	Actuals, 1924-25.	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
I.—WORKS.	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle.				
Works in progress	30,74,488	1,49,32,800	98,34,200	26,42,250
Works not commenced	....	....		36,84,550
Total, L. B. Circle ..	30,74,488	1,49,32,800	98,34,200	63,26,800
North Western Circle.				
Works in progress	17,79,233	13,98,100	20,49,200	20,56,200
Works not commenced	....	10,47,600		4,79,400
Total, N. W. Circle ..	17,79,233	24,45,700	20,49,200	25,35,600
Eastern Nara Circle.				
Works in progress	5,90,464	12,97,200	12,97,200	7,84,100
Works not commenced	....	....		5,67,200
Total, E. N. Circle ..	5,90,464	12,97,200	12,97,200	13,51,300
Rohri Canal Circle.				
Works in progress	30,51,318	45,03,000	28,66,020	32,82,450
Works not commenced	....	....		12,58,450
Total, R. C. Circle ..	30,51,318	45,03,000	28,66,020	45,40,900
Western Circle.				
Works in progress	2,39,584	18,21,300	28,08,380	19,83,900
Works not commenced	....	....		21,12,100
Total, Western Circle ..	2,39,584	18,21,300	28,08,380	40,96,000
Total, I Works. ..	87,35,087	2,50,00,000	1,88,55,000	1,88,50,600
Lump deduction for probable savings ..	....	....	....	—25,00,000
				1,63,50,600
II.—ESTABLISHMENT.	20,71,113	28,38,200	27,49,800	31,07,400
III.—TOOLS AND PLANT.				
L. B. Circle	1,97,563	5,89,500	5,87,000	5,27,000
N. W. Circle	8,058	41,000	40,500	28,000
E. N. Circle	46,288	25,000	23,700	21,000
Rohri Canal Circle	73,971	72,700	43,200	34,000
Western Circle	35,827	37,000	61,800	44,000
Total, Tools and Plant. ..	3,61,707	7,65,200	7,56,200	6,54,000
IV.—SUSPENSE ..	4,62,709	2,00,000	1,51,000	1,78,000
Less—Receipts on Capital Account ..	*11,979*	....	....	....
Total ..	1,16,18,637	2,88,03,400	2,25,12,000	2,02,90,000
Add—Interest charges on account of Lloyd Barrage and Canals Construction project to be met from Capital.	....	8,82,000	5,85,000	21,00,000
GRAND TOTAL ..	1,16,18,637	2,96,85,400	2,30,97,000	2,23,90,000

APPENDIX B.

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Abstract of charges to be incurred in India and in England during 1926-27.

——	I.—Works.	II.—Establishment.	III.—Tools and Plant.	IV.—Suspense.	Portion of interest debitable to capital.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India (*a*) ..	1,59,51,200	30,19,900	4,09,000	1,78,000	21,00,000	2,16,58,100
In England (at the rate of Rs. 10 per £) ..	28,99,400	87,500	2,45,000	....	....	32,31,900
Total ..	1,88,50,600	31,07,400	6,54,000	1,78,000	21,00,000	2,48,90,000
Deduct—Lump deduction for probable saving ..	— 25,00,000	.....	....	....	....	— 25,00,000
	1,63,50,600	31,07,400	6,54,000	1,78,000	21,00,000	2,23,90,000
(*a*) Provisions for loss by exchange and for customs duty on imported stores and tools and plant included in the above grant for expenditure in India are as shown below :—						
Loss by exchange ..	9,66,600	29,300	82,000	....	....	10,77,900
Customs duty ..	2,95,000	..	33,000	....	....	3,28,000

APPENDIX

Summary of Budget estimate for " I—Works " for

Circle and Division.	A Preliminary expenses.	B Land.	C Works.	D Regulators.	E Falls.	F Cross Drainage Works.	G Bridges.	H Escapes.
Lloyd Barrage Circle.								
1. Right Bank Works Division ..	....	....	12,96,000	....	....	....	....	....
2. Left Bank Works Division ..	....	....	4,39,900	....	....	....	....	....
3. Quarries and Stone Supply Divisions	....	....	....	....	....	....	....	....
4. Power Supply and Workshops Division	....	....	15,600	....	....	....	....	....
5. Stores Division	....	....	25,000	....	....	....	....	....
6. Nara Supply Channel Division.	10,000	62,000	....	....	....	....	....	....
Total, Lloyd Barrage Circle ..	10,000	62,000	17,76,500	..	....	....	....	....
North Western Circle.								
7. Western Head Division ..	1,000	3,00,000	....	10,000	....	....	3,50,000	....
8. Khirtar Head Division ..	3,000	1,70,000	....	....	....	....	15,000	....
9. Khirtar Tail Division ..	....	1,25,000	....	....	....	....	15,000	....
Total, North Western Circle ..	4,000	5,95,000	....	10,000	....	....	3,80,000	....
Eastern Nara Circle.								
10. Puran Dhoro Division ..	....	50,000	....	....	....	....	....	....
11. Thar Canal Division ..	....	20,000	....	....	....	....	....	....
12. Nara Supply Division ..	....	15,000	....	....	....	....	....	....
13. Mithrao Remodelling Division.	4,000	40,000	....	....	....	....	....	....
Total, Eastern Nara Circle ..	4,000	1,25,000	....	....	....	....	....	....
Rohri Canal Circle.								
14. Rohri Canal No. I Division ..	....	2,97,000	....	....	....	....	75,000	....
15. Rohri Canal No. II Division ..	4,400	3,60,050	....	75,000	....	....	....	96,100
16. Rohri Canal No. III Division ..	6,000	5,00,000	....	1,00,000	10,000	....	50,000	50,000
17. Rohri Canal No. V Division ..	....	45,000	....	70,000	....	....	80,000	1,47,200
Total, Rohri Canal Circle ..	10,400	12,02,050	....	2,45,000	10,000	....	2,05,000	2,93,300
Western Circle.								
18. North Western Canal Division	....	5,00,000	....	....	....	....	....	....
19. Central Canal No. 2 Division..	2,500	50,000	....	1,50,000	50,000	....	1,00,000	....
20 South Eastern Canal No. 2 Division	1,000	50,000	....	1,50,000	....	....	30,000	....
21 South Eastern Canal No. 3 Division	6,000	15,000	....	80,000	....	....	45,000	....
Total, Western Circle ..	9,500	6,15,000	....	3,80,000	50,000	....	1,75,000	....
Grand Total ..	37,900	25,99,050	17,76,500	6,35,000	60,000	....	7,60,000	2,93,300
Lump deduction for probable savings	....	....	....	....	....	....	....	....

C.

Lloyd Barrage and Canals Construction for 1926-27.

K Buildings.	L Earthwork.	M Plantation.	O Miscellaneous.	P Maintenance.	Distributaries.	Drainage and Protective Works.	Special Tools and Plant.	Total.	Remarks.
3,96,000	....	....	3,000	39,300	..	..	..	17,34,300	
1,30,700	....	....	1,000	2,300	..	..	14,72,000 (a)	20,45,900	(a) Chargeable to C Works.
....	....	....	..	..	..	..	..	..	
38,000	....	....	..	6,500	..	..	21,15,000	21,75,100	
....	....	....	..	..	..	..	..	25,000	
30,000	2,44,000	....	500	..	..	..	..	3,46,500	
5,94,700	2,44,000	....	4,500	48,100	..	..	35,87,000 (b)	63,26,800	(b) Out of this Rs. 7,45,000 represents the cost of plant and machinery to be purchased in India and Rs. 28,42,000 is the cost of plant and machinery to be obtained from abroad.
....	9,69,200	8,000	14,000	4,000	14,000	..	30,800	17,01,000	
26,700	1,45,800	1,000	3,000	1,300	..	..	2,00,800	5,66,600	
65,500	50,000	....	8,600	500	..	3,400	..	2,68,000	
92,200	11,65,000	9,000	25,600	5,800	14,000	3,400	2,31,600 (c)	25,35,600	(c) Out of this Rs. 3,000 is the cost of stores to be purchased in India and Rs. 2,28,600 represents the cost of the stores to be obtained from abroad. The latter amount is chargeable to L—Earthwork.
62,000	4,45,300	....	..	..	..	..	24,700	5,82,000	
....	36,200	....	..	..	..	..	73,800	1,30,000	
77,000	1,30,000	....	10,000	..	..	..	..	2,32,000	
1,06,000	69,000	....	..	..	..	..	1,88,300	4,07,300	
2,45,000	6,80,500	....	10,000	..	..	..	2,86,800 (d)	13,51,300	(d) The whole of this amount is the cost of stores to be obtained from abroad and it is chargeable to L—Earthwork.
52,300	8,00,000	2,500	3,600	..	..	..	25,000	12,55,400	
1,18,450	2,80,000	2,000	4,500	..	..	..	10,000	9,50,500	
68,800	....	500	6,000	3,500	1,27,000	..	..	9,21,800	
1,33,500	65,300	800	..	4,000	5,85,500	1,85,000	96,900	14,13,200	
3,73,050	11,45,300	5,800	14,100	7,500	7,12,500	1,85,000	1,31,900 (e)	45,40,900	(e) Rs. 20,000 of this represents the cost of stores to be purchased in India and the balance Rs. 1,11,900 is the cost of stores to be obtained from abroad. The whole amount of Rs. 1,31,900 is chargeable to L—Earthwork.
6,000	5,50,000	1,000	3,000	1,300	6,000	..	..	10,67,300	
80,000	5,00,000	1,500	2,000	400	5,000	..	..	9,41,400	
39,600	3,00,000	5,000	20,000	1,000	1,50,000	..	..	7,46,600	
2,41,250	1,70,000	800	850	1,100	89,000	..	6,91,700	13,40,700	
3,66,850	15,20,000	8,300	25,850	3,800	2,50,000	..	6,91,700 (f)	40,96,000	(f) The whole of this amount shows the cost of plant and machinery to be obtained from abroad. The amount chargeable to "L—Earthwork" is however Rs. 6,81,700.
16,71,800	47,54,800	23,100	80,050	65,200	9,76,500	1,88,400	49,29,000	1,88,50,600	
....	....	....	....	....	....	....	....	—25,00,000	
								1,63,50,600	

Note.—Out of the total amount of Rs. 49,29,000 provided for special tools and plant the provision made for foreign stores comes to Rs. 41,61,000 as shown below :—

	Lloyd Barrage Circle.	Rohri Canal Circle.	Eastern Nara Circle.	North Western Circle.	Western Circle.	Total.
Expenditure in England	19,32,000	81,800	2,11,500	1,68,100	5,06,000	28,99,400
Loss by exchange	6,44,000	27,300	70,500	56,100	1,68,700	9,66,600
Customs duty	2,66,000	2,800	4,800	4,400	17,000	2,95,000
Total ..	28,42,000	1,11,900	2,86,800	2,28,600	6,91,700	41,61,000

APPENDIX

Lloyd Barrage and Canals

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		A—Preliminary.		
Barrage including Canal Head Regulators I—Works.	1	Preliminary expenses	*Nil** ..	13,448
		B—Land.		
	2	Land on Sukkur Side	1,28,079	3,38,649
	3	Land on Rohri Side	1,68,806	2,69,165
			2,96,885 (1)	6,07,814
		C—Works.		
		(*Permanent Works*)		
		I. Main Barrage.		
	4	Excavation	3,33,362	....
	5	Driving piles	85,633	....
	6	Cross piling	1,26,720	....
	7	Land abutments including foundations	1,06,692	....
	8	Floor under and abutments and wing walls ..	1,12,272	....
	9	Floor under Right Bank scouring sluices ..	4,12,238	....
	10	Floor under Barrage proper	33,19,056	....
	11	Floor under Left Bank scouring sluices	5,44,696	....
	12	Superstructure for end abutments and wing walls ..	79,084	....
	13	Superstructure for Barrage proper	20,84,250	....
	14	Centering	2,66,419	....
	15	Barrage gates	38,30,310	....
	16	Crane track	22,540	....
	17	Cranes	24,000	....
	18	Motor trollies	25,000	....
	19	Lights	40,000	....

*The provision in the project is Rs. 1,95,550 which was already spent from the year 1910 to 1920 and hence the recapitulation provision has been made under this head for Rs. 5,00,000 including 1,95,550 referred to above since been sanctioned as per Government Resolution No. 947, dated 7th September 1925.

D.

Construction.

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....	1	
1,00,000	....	....	....	2	
52,000	....	....	....	3	
1,52,000	....	....	....	..	(1) This is 15,00,000 as per revised recapitulation.
....	....	....	....	4	
....	....	....	....	5	
....	....	....	....	6	
....	....	....	....	7	
....	....	....	....	8	
....	....	....	....	9	
....	....	....	....	10	
....	....	....	....	11	
....	....	....	....	12	*Items 4 to 81. The figures shown in column 4 are the project provisions. The revised recapitulation provides more funds for these items. All items will be estimated in details and sanctioned by competent authority before works are started. Excess on some may be met by savings on others as far as can be seen at present.*
....	....	....	....	13	
....	....	....	....	14	
....	....	....	....	15	
....	....	....	....	16	
....	....	....	....	17	
....	....	....	....	18	
....	....	....	....	19	

amount being not intended for future expenditure is not entered here—*vide* Vol. III, page 5. In the revised and the expenditure shown in this appendix is within the revised provision. The revised recapitulation has

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought over ..	....	....
		II—Regulators.		
		Regulators on the Left Bank.		
		(*i*) *Items common (not provided for separately) to all regulators on the Left Bank.*		
	20	Excavation	90,938	....
	21	Driving piles	25,251	....
	22	Cost of cross piles	5,060	....
	23	Centering of arches	13,543	....
		(*ii*) *Khairpur West Canal Head Regulator.*		
	24	Floor	72,707	....
	25	Superstructure	92,807	....
	26	Electric motors	1,300	....
		(*iii*) *Rohri Canal Head Regulator.*		
	27	Floor	2,66,853	....
	28	Superstructure	3,98,080	....
	29	Electric motors	6,500	....
		(*iv*) *Khairpur East Canal Head Regulator.*		
	30	Floor	72,707	....
	31	Superstructure	92,807	....
	32	Electric motors	1,300	....
		(*v*) *Eastern Nara Head Regulator.*		
	33	Floor	3,14,399	1,47,045
	34	Superstructure	4,73,406	....
	35	Electric motors	7,800	....
		(*vi*) *Other Items on the Left Bank.*		
	36	Connecting walls between the regulators ..	1,89,702	....
	37	Sloping wing wall at end	68,347	....
	38	Left Divide wall	3,16,228	....
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
39,000	....	50,000	50,000	20	
....	....	27,000	27,000	21	Excess provided for in revised recapitulation since sanctioned.
....	....	....	....	22	
....	....	56,000	56,000	23	Excess provided for in revised recapitulation since sanctioned.
36,000	....	12,000	12,000	24	
....	....	....	....	25	
....	....	....	....	26	
1,44,000	....	2,06,000	2,06,000	27	Excess provided for in revised recapitulation since sanctioned.
....	....	3,77,000	3,77,000	28	The cost of regulator gates is included in the Item of "superstructure". In Appendix "C" these gates have been shown under "Special Tool and Plant".
....	....	....	....	29	
36,000	....	55,000	55,000	30	
....	....	87,000	87,000	31	
....	....	....	....	32	
26,000	....	2,50,000	2,50,000	33	
....	....	4,64,000	4,64,000	34	
....	....	....	....	35	
....	....	25,000	25,000	36	
....	....	17,000	17,000	37	
....	....	....	....	38	
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out
				Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought over ..	....	....
		Regulators on the Right Bank (i) Items common (not provided for separately) to all regulators on the Right Bank.		
	39	Excavation	70,626	....
	40	Driving piles	21,018	....
	41	Cost of cross piles	5,060	....
	42	Centering of arches	9,892	....
		(ii) South Eastern Perennial Canal Head Regulator.		
	43	Floor	1,20,253	....
	44	Superstructure	1,68,133	....
	45	Electric motors	2,600	....
		(iii) Central Rice Canal Head Regulator.		
	46	Floor	2,66,853	....
	47	Superstructure	3,98,080	....
	48	Electric motors	6,500	....
		(iv) North Western Perennial Canal Head Regulator.		
	49	Floor	1,44,026	....
	50	Superstructure	2,05,796	....
	51	Electric motors	3,900	....
		(v) Other items on the Right Bank.		
	52	Connecting wall between regulators	2,16,861	....
	53	Sloping wing wall at end	68,347	....
	54	Right Divide wall	2,34,489	....
		(3) *Guide Banks.*		
		Guide Bank on the Left Bank.		
	55	Bank work above and below Barrage	63,749	50,811
	56	Cutting do. do.	6,288	....
	57	Pitching work above and below Barrage ..	61,160	48,443
	58	Stone chips do. do. ..	5,702	....
	59	Apron	1,57,125	....
	60	Concrete blocks below Barrage	5,454	....
		Guide Banks on the Right Bank including Bunder wall.		
	61	Bank work above and below Barrage	47,689	29,182
	62	Cutting do. do.	3,759	....
	63	Pitching do. do.	33,056	17,000
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
....	....	33,000	33,000	39	
....	....	20,000	20,000	40	
....	....	....	....	41	
....	....	56,000	56,000	42	
60,000	....	12,000	12,000	43	
....	....	....	....	44	
....	....	....	....	45	
1,20,000	....	2,06,000	2,06,000	46	Excess provided for in the revised recapitulation.
....	....	3,77,000	3,77,000	47	
....	....	....	....	48	
84,000	....	1,14,000	1,14,000	49	
....	....	2,03,000	2,03,000	50	
....	....	....	....	51	
....	....	30,000	30,000	52	
....	....	17,000	17,000	53	
....	....	....	....	54	
....	....	....	....	55	
....	....	....	....	56	
....	....	....	....	57	
....	....	....	....	58	
....	....	....	....	59	
....	....	....	....	60	
1,000	....	....	....	61	
....	....	....	....	62	
....	....	....	....	63	
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out: Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Guide Bank on the Right Bank including Bunder wall.		
	64	Stone chips bank work above and below barrage ..	2,882	....
	65	Apron do. do. ..	80,323	....
	66	Concrete blocks do. do.	5,724	....
	67	Raising Bunder Wall and constructing retaining wall.	40,060	55
		Service Works.		
	68	Railways	13,00,400	2,59,536
	69	Service Roads and Bunds	53,000	17,032
	70	Water supply	1,24,000	20,907
	71	Alignment towers	40,000	....
	72	Pile driving and withdrawing	4,77,664	....
	73	Wharves	40,400	....
	74	Cofferdams	48,000	....
	75	Pumping	17,00,000	....
	76	Stores Depôt	57,000	1,742
	77	Carriage of stores	2,93,000	9,827
	78	Lighting and fans	1,39,000	2,957
	79	Telegraph and Telephones	33,820	1,382
	80	Core boxes and moulds for block yards	2,14,000	....
	80A	Block moulding yard	....	191
	81	Contingencies	10,44,885	....
			2,19,42,581	6,06,110
		Deduct amount included under Tools and Plant ..	*24,16,240*	....
		Total C, Works ..	1,95,26,341	6,06,110
		K, Buildings.		
	82	Officers' Bungalows (up to Assistant Executive Engineers)—		
		2 Superintending Engineers' Bungalows	3,15,000	3,52,975
		10 Executive Engineers' Bungalows		
		6 Assistant Executive Engineers' Bungalows ..		
	83	Office buildings	1,21,800	5,841
	84	Hospitals, workshops, sheds for stores, etc. ..	5,48,550	35,838
		Carried over ..	....	....

*This includes Rs. 15,08,000 on account of special tools and plant which is deducted here and

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
....	....	....	....	64	
....	....	....	....	65	
....	....	....	....	66	
6,800	....	....	....	67	
60,128	....	....	....	68	
18,000	....	....	....	69	
9,072	3,500	3,500	7,000	70	
....	....	....	....	71	
....	....	45,000	45,000	72	
75,000	45,000	....	45,000	73	Excess provided in revised recapitulation since sanctioned.
....	....	....	....	74	
....	....	4,47,000	4,47,000	75	
....	....	....	....	76	
20,000	31,600	....	31,600	77	
37,000	10,000	....	10,000	78	
3,000	1,400	3,500	4,900	79	
....	....	....	....	80	
30,000	....	....	....	80A	This item is provided in Project under K, Buildings but is considered correctly debitable to C, Works Service.
....	....	....	....	81	
8,05,000	91,500	31,93,000	32,84,500*		
....	....	*15,08,000*	*15,08,000*		
8,05,000	91,500	16,85,000	17,76,500		
2,12,000	7,040	....	7,040		Excess covered by revised recapitulation since sanctioned.
1,24,650	1,47,000	....	1,47,000	83	Excess provided in revised recapitulation.
1,66,462	29,385	38,200	67,585	84	
....	....	....	....		

added to special tools and plant *vide* item 107-A below.

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		K, Buildings		
	85	Quarters for Subordinates, Clerks, Menials, etc.,—		
		30 Assistant Engineers' quarters	5,63,150	2,72,781
		31 Upper Subordinates' quarters		
		81 Lower Subordinates' quarters		
		117 Clerks' quarters		
		188 Menials quarters		
	85A	Inspection Bungalows	....	....
	86	Repairs to Buildings	1,38,224	....
	86A	Water Supply	....	....
	86B	Roads	....	51,255
		Total, K, Buildings ..	16,86,724	7,18,690
	87	*Unforeseen Items*	2,55,00,000	....
	87A	O—Miscellaneous	....	23,006
	87B	P—Maintenance	....	27,369
		Total, I—Works ..	4,70,09,950	19,96,437
		Special Tools and Plant.		
	88	Railways	45,27,900	11,30,273
	89	Fleet	23,73,000**	....
	90	Cranes	5,80,000	1,04,714
	91	Pumping plant for cofferdams	1,89,000	....
		Carried over ..	....	....

D—*contd.*

lay	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
2,84,716	1,28,325	64,000	1,92,325	85	Excess covered by recapitulation and estimates sanctioned by Government.
5,000	24,000	....	24,000	85A	Provided in revised recapitulation since sanctioned. There is no project provision for items 85-A and 86-B but the cost will be met from the total provision under K, Buildings in the revised recapitulation.
....	....	....	....	86	Expenditure under this head is debitable to sub-head P, Maintenance.
47,172	1,00,000	....	1,00,000	86A	This item is provided under C, Works in the Project but is correctly debitable to K, Buildings.
40,000	....	26,750	26,750		
8,80,000	4,35,750	1,28,950	5,64,700		
....	....	....	....	87	Items 87 A and B. A sum of Rs. 20,000 is provided for each of these sub-heads in the revised re-capitulation.
23,000	....	4,000	4,000	87A	
29,000	....	48,100	48,100*	87B	*These figures include share of cost to be borne by Canal Circles.
18,89,000	5,27,250	18,66,050	23,93,300		
8,24,500	96,000	....	96,000	88	*Items 88 to 107.* The excesses will be covered by provision made in revised recapitulation.
27,46,000	9,47,900	....	9,47,900	89	**Project provision Rs. 30,39,000. The remaining amount, *viz.*, Rs. 6,66,000, is transferred to ordinary Tools and Plant as advised by the Audit Officer.
5,69,000	....	....	....	90	
95,000	79,500	....	79,500	91	
....	....	....	....		

APPENDIX

Main Head.	Item No.	Sub-head and name of work.	Amount of project estimate.	Out: Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Special Tools and Plant—contd.		
	92	Pile Drivers	5,54,400	53,386
	93	Stone crushers and Concrete mixers	1,29,810	38,602
	94	Moulds for blocks	1,84,000	....
	95	Air compressors and Pneumatic tools	72,000	33,170
	96	Diving gear and apparatus	70,820	....
	97	Workshops	1,27,300	1,12,349
	98	Water Supply Plant	1,90,000	86,013
	99	Mortar Mills	1,30,000	33,500
	100	Electric power plant and transmission lines ..	9,03,700	1,32,933
	101	Steel sheet piling	20,10,080	4,66,653
	102	Arch centres and supports	3,64,620	....
	103	Scientific Instruments	....	....
	104	Disintigrators	18,000	....
	105	Miscellaneous Tools and Plant	7,00,000	59,646
		Quarry Plant	....	1,78,586
		Repairs to Plant	....	....
		Stone dressing plant	....	80,696
		Block yard plant	....	....
		Customs	....	....
	106	Office furniture	....	....
	107	Contingencies	7,09,156	....
	107A	*Add*—Special Tools and plant included in C—Works but deducted in lump in arriving at the total for C—Works below item 81 above ..	....	....
		Total, Special Tools and Plant ..	1,38,33,786	25,10,521
		Deduct *difference between the rate of exchange at Rs. 3·7 per £ adopted by the C. E., L. B. and C. C. and the current rate of exchange at Rs. 3·3 per £.*	....	....
		Deduct depreciation charges included in rates ..	....	*321*
		Net Special Tools and Plant	1,38,33,786	25,10,200
		Total, I. Works ..	6,08,43,736*	45,06,637
		Carried over ..	....	....

* Shown against I. Works in the project
Provision for Special Tools and Plant included

D—*contd.*

lay.	Budget for 1926-27.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
3,70,000	4,67,100	....	4,67,100	92	Excess covered by revised recapitulation.
76,200	24,800	....	24,800	93	
64,000	32,000	....	32,000	94	
19,000	10,000	....	10,000	95	
13,000	8,700	....	8,700	96	
89,000	8,000	....	8,000	97	Excess covered by revised recapitulation.
46,000	5,000	....	5,000	98	
94,000	....	....	....	99	
11,04,000	10,000	....	10,000	100	Excess covered by revised recapitulation.
10,33,000	....	....	....	101	
....	....	....	....	102	
....	....	....	....	103	Project provision Rs. 42,500 transferred to ordinary Tools and Plant.
....	....	....	....	104	
71,500	50,000	....	50,000	105	Project provision Rs. 10,00,000. The remaining Rs. 3,00,000 are transferred to ordinary tools and plant.
2,70,000	....	....	....		
....	50,000	....	50,000		
2,06,000	2,88,000	....	2,88,000		Not provided in project.
....	4,000	....	4,000		
2,75,000	70,000	....	70,000		Shown separately as per Government orders.
....	....	....	....	106	Project provision for this item amounts to Rs. 50,000 which is wholly transferred to ordinary Tools and Plant.
....	....	....	....	107	
....	....	15,08,000	15,08,000	107A	
79,65,200	21,51,000	15,08,000	36,59,000		
....	*—36,000*	*—36,000*	*—72,000*		
20,000	....	....	....		
79,45,200	21,15,000	14,72,000	35,87,000		
98,34,200	26,42,250	33,38,050	59,80,300		
....	....	....	....		

	Rs.
.. .. ..	4,70,09,950
under III. Tools and Plant ..	1,38,33,786
Total ...	6,08,43,736

Main Head.	Item No.	Sub-head and name of work.	Amount of project estimate.	Out
				Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Rohri Canal (Main Line).		
Rohri Canal and Khairpur State Canals—I. Works.	1	A—Preliminary Expenses	71,547*	70,923
	2	B—Land	4,96,388	1,70,736
	3	D—Regulators (7 Regulators)	8,47,700	....
	4	E—Falls (3 Falls)	5,17,700	....
	5	F—Cross Drainage Works	61,750	....
	6	G—Bridges (15 Bridges)	13,14,825	....
	7	Escapes (3 Escapes)	7,49,689	3,233
	8	K—Buildings	9,17,750	1,94,108
		Details.		
		First Class Inspection Bungalows with subsidiary Buildings (7 bungalows)	2,28,000	64,261
		Second Class Inspection Bungalows with subsidiary Buildings (5 bungalows)	3,10,200	16,309
		Additions and alterations to P. W. Bungalows, Out-houses, etc. (4 bungalows)	....	....
		Sub-divisional Officers' Rest-Houses (17 Nos.) ..	2,09,000	19,802
		Darogas' Landhis, Gauge Readers' huts and Sluice Establishment Quarters (16 Nos.)	48,350	....
		Dispensaries and Hospital Wards	14,200	....
		Hospital Assistants' quarters (1 No.)	10,500	....
		Chief Engineer and Superintending Engineer's Bungalows at Karachi (2 bungalows)	....	19,492
		Buildings for Executive Engineers, etc., at Sukkur (temporary)	22,500	....
		Executive Engineer No. 2 Division's Office and Residence at Nawabshah	....	7,354
		Executive Engineer, No. 3 Division's Office and Residence at Nawabshah	....	....
		Executive Engineer, No. 2 Division, Single Clerks' Office at Nawabshah	....	1,911
		Executive Engineer, No. 3 Division, Single Clerks' Office at Nawabshah	....	3,750
		Executive Engineer, No. 2 Division's Clerks quarters.	....	1,387
		Executive Engineer, No. 3 Division's Clerks quarters.	....	2,214
		Executive Engineer, No. 5 Division's residence at Hyderabad	33,000	25,497
		Executive Engineer, No. 5 Division's Office at Hyderabad	22,000	27,399
		Chowkidars' and Signallers' quarters ..	20,000	....
		Carried over ..	....	....

D.—*contd.*

lay.	Budget for 1926-27.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
25,882	6,200		6,200	1	*The gross total provision on the project is Rs. 4,32,309 of which Rs. 3,60,762 were already incurred before 1920, *vide* Vol. X, page 9. Now in revised recapitulation Rs. 5,02,300 has been sanctioned.
5,32,753	7,63,500		7,63,500	2	Excess on land will be dealt with.
	1,00,000	75,000	1,75,000	3	
	10,000		10,000	4	
				5	
	50,000	1,23,800	1,73,800	6	
11,049	2,93,300		2,93,300	7	
6,22,300	1,06,200	1,58,750	2,64,950	8	Rs. 22,66,100 has been sanctioned in revised recapitulation.
1,84,013					One extra bungalow constructed.
60,036	49,000	30,000	79,000		
13,832	32,200	5,500	37,700		
87,459	16,000	51,850	67,850		
1,250		22,000	22,000		
		1,000	1,000		
1,18,000					Sanctioned by Government as per G. R. No. 5228, dated 16th December 1924.
27,517					
34,716					Sanctioned by Government, *vide* G. R. No. 6533, dated 1st May 1925.
16,500					
14,913					

APPENDIX

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out
				Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Rohri Canal (Main Line).		
		Store Shed in office at Hyderabad	....	4,079
		Sub-divisional Office at Uderolal	....	653
		Sub-divisional Office at Gambat	....	....
		Sub-divisional Office at Saidad	....	....
		Sub-divisional Office at Kandiaro	....	....
		Sub-divisional Office at Nawabshah	....	....
		Sub-divisional Office at Shahdadpur (for No. 4 Sub-division)	....	....
		Sub-divisional Office at Shahdadpur (for No. 5 Sub-division)	....	....
		Sub-divisional Office at Tando Adam	....	....
		Sub-divisional Office at Kumb Lima	....	....
		Sub-divisional Office at Phul	....	....
		Sub-divisional Office at Thul	....	....
		Sub-divisional Office at Haberi	....	....
		Sub-divisional Office at Matiari	....	....
	9	L—Earthwork	1,19,60,534	22,01,922
	10	M—Plantation	1,49,268	....
	11	O—Miscellaneous	1,06,624	5,435
	12	P—Maintenance	3,42,284	567
	13	Distributaries	32,58,488	16,230
	14	Aligning and excavating water courses	23,37,012	....
	15	Drainage and Protective works	21,70,219	39
		Total ..	2,53,01,778	26,63,193
		Deduct *recovery from Zamindars and Colonists* ..	23,37,012	....
		Net total Rohri Canal (Main Line) ..	2,29,64,766	26,63,193
		Minor Branches on the Main Line.		
	16	Minor Branches of the Main Rohri Canal ..	9,67,000	3,396
	17	Distributaries	3,61,732	5,152
	18	Aligning and excavating water courses	2,73,644	....
		Total, Minor Branches. ..	16,02,376	8,548
		Deduct *recovery from Zamindars and Colonists* ..	2,73,644	....
		Net Total Minor Branches ..	13,28,732	8,548
		Nasrat Branch.		
	19	A—Preliminary Expenses	2,541	10,011
	20	B—Land	5,003	....
		Carried over ..	....	....

D—*contd.*

ıay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26. 6	Works in progress. 7	Works not commenced. 8	Total. 9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
3,579	....	....	....		
6,985	....	....	....		
....	....	12,000	12,000		
....	....	12,000	12,000		
....	....	12,200	12,200		
....	....	12,200	12,200		
....	....	....	....		
10,500	....	....	....		
9,000	....	....	....		
9,000	....	....	....		
9,000	....	....	....		
....	9,000	....	9,000		
9,000	....	....	....		
7,000	....	....	....		
7,00,809	4,60,000	3,50,000	8,10,000	9	
1,050	2,000	2,500	4,500	10	
15,564	6,000	3,600	9,600	11	
1,000	4,570	....	4,570	12	
33,515	1,83,700	20,000	2,03,700	13	
....	....	....	....	14	
6,500	5,000	1,80,000	1,85,000	15	
19,50,422	19,90,470	9,13,650	29,04,120		
....	....	....	....		
19,50,422	19,90,470	9,13,650	29,04,120		
6,700	60,400	....	60,400	16	
2,761	90,800	....	90,800	17	
....	....	....	....	18	
9,461	1,51,200	....	1,51,200		
....	....	....	....		
9,461	1,51,200	....	1,51,200		
11,011	3,000	....	3,000	19	The excess will be covered by revised recapitulation.
25,165	2,07,500	....	2,07,500	20	Excess will be dealt with later.
....	....	....	....		

APPENDIX

Main Head.	Item No.	Sub-head and name of work	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ...	....	....
	21	D—Regulators (1 Regulator)	1,30,000	....
	21A	E—Falls	3,000	....
	22	G—Bridges	87,525	....
	23	K—Buildings	1,07,650	5,843
		Details.	....	....
		Inspection bungalow and out-office at Talla ..	38,000	....
		Sub-divisional Officers' Rest Houses (4 Nos.) ..	9,500	5,843
		Sub-divisional Officer's office at Pad Idan ..	....	....
		Sub-divisional Officer's office at Nawabshah ..	....	....
		Additions and alterations to Public Works Department Bungalow and Subsidiary Buildings at Jam Sahib	28,200	....
		Gauge Readers huts	1,250	....
		Hospital Wards	9,000	....
		Hospital Assistants' quarters (2 Nos. at Jam Sahib and Shahdadpur)	6,000	....
		Temporary dispensaries (2 Nos. at Jam Sahib and Shahdadpur).	....	....
		Signallers' Offices and Sluice Establishment quarters (3 Nos.)	13,200	....
		Chowkidars and Signallers' Quarters	2,500	....
	24	L—Earthwork	3,98,242	....
	25	M—Plantation	7,718	....
	26	O—Miscellaneous	9,189	2,176
	27	P—Maintenance	14,088	....
	28	Distributaries	7,77,761	....
	29	Aligning and excavating water courses	5,74,461	....
			21,17,178	18,030
		Deduct recoveries from Zamindars and Colonists ..	*5,74,461*	....
		Net Total Nasrat Branch ..	15,42,717	18,030
	30	Amurji and Gajra Branches	1,11,667	....
		Sehra Branch.		
	31	A—Preliminary Expenses	2,835	4,126
	32	B—Land	8,269	....
	33	D—Regulators (1 Regulator)	50,500	....
	34	G—Bridges	26,000	....
	35	K—Buildings	48,650	....
		Details.		
		1st Class Bungalow and other Buildings at Tharushah	39,250	....
		Sub-divisional Officer's Rest House at Tharushah ..	....	....
		Sub-divisional Office at Tharushah	....	....
		2nd Class Inspection Bungalow with out-office at Bhaita.	....	....
		Hospital Assistants' quarters at Sehra	2,000	....
		Hospital Wards	3,000	....
		Temporary Dispensaries (2 Nos.)	....	....
		Signallers' office and Sluice Establishment Quarters at Sehra	4,400	....
		Carried over ..	....	....

D—*contd.*

lay	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
....	....	....	....		
....	....	20,000	20,000	21	
....	....	....	....	21A	
....	....	....	....	22	
67,054	3,100	14,600	17,700	23	
....	....	....	....		
38,013	....	....	....		3 extra constructed.
5,641	3,100	....	3,100		
12,200	....	....	....		
11,200	....	....	....		
....	....	....	....		
....	....	....	....		
....	....	2,000	2,000		
....	....	3,000	3,000		
....	....	9,600	9,600		
....	....	....	....		
....	50,000	....	50,000	24	
....	....	300	300	25	
5,713	2,500	....	2,500	26	
....	....	....	....	27	
....	....	....	....	28	
....	....	....	....	29	
1,27,300	2,66,100	34,900	3,01,000		
....	....	....	....		
1,08,943	2,66,100	34,900	3,01,000		
....	....	....	....	30	
2,500	700	....	700	31	The excess will be covered by revised recapitulation.
22,396	81,050	....	81,050	32	
....	....	15,000	15,000	33	
....	....	....	....	34	
30,100	24,000	6,300	30,300	35	Will be covered by provision in revised recapitulation.
....	....	....	....		
7,300	5,700	....	5,700		
7,200	4,000	....	4,000		
15,600	14,300	....	14,300		
....	....	1,000	1,000		
....	....	....	....		
....	....	2,100	2,100		
....	....	3,200	3,200		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out- Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs. ....
		Brought forward ..		
	36	L—Earth work	2,28,995	....
	37	M—Plantation	8,138	....
	38	O—Miscellaneous	6,220	178
	39	P—Maintenance	9,444	....
	40	Distributaries	1,95,556	....
	41	Aligning and excavating water courses	1,99,998	....
		Total ..	7,84,605	4,304
		Deduct recoveries from Zamindars and Colonists ..	*1,99,998*	....
		Total, Sehra Branch ..	5,84,607	4,304
		Dad Branch.		
	42	A—Preliminary Expenses	2,625	1,197
	43	B—Land	7,581	....
	44	D—Regulators	5,500	....
	45	G—Bridges	16,650	....
	46	K—Buildings	53,150	11,752
		Details.		
		1st Class Inspection Bungalow with subsidiary buildings at Moro	38,000	5,496
		Sub-divisional Officers' Rest Houses (2 Nos.) ..	9,500	....
		Sub-divisional Officer's office with out-houses at Moro, Sub-division No. IV	....	3,331
		Sub-divisional Officer's office with out-houses at Daulatpur	....	2,925
		Sluice establishment quarters, etc., at Moro ..	5,650	....
	47	L—Earthwork	1,26,527	....
	48	M—Plantation	7,612	....
	49	O—Miscellaneous	5,423	....
	50	P—Maintenance	9,255	....
	51	Distributaries	3,30,275	6,517
	52	Aligning and excavating water courses	2,61,207	....
		Total, Dad Branch ..	8,70,805	19,466
		Deduct recovery from Zamindars and Colonists ..	*2,61,207*	....
		Net Total, Dad Branch ..	6,09,598	19,466
		Hala Branch.		
	53	A—Preliminary Expenses	2,352	1,256
	54	B—Land	6,689	1,329
	55	D—Regulators (1 Regulator)	37,000	....
	56	G—Bridges (1 Bridge)	17,900	....
	57	K—Buildings	48,750	2,102
		Details		
		Constructing 1st class Inspection Bungalow with subsidiary buildings at Hala	48,750	2,102
		Carred over ..	....	....

D—*contd.*

lay	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
900	30,000	....	30,000	36	
....	200	....	200	37	
1,794	1,000	....	1,000	38	
....	....	....	....	39	
....	....	....	....	40	
....	....	....	....	41	
57,690	1,36,950	21,300	1,58,250		
....	....	....	....		
57,690	1,36,950	21,300	1,58,250		
500	500	....	500	42	
....	50,000	....	50,000	43	Excess on B—Land is being dealt with.
....	....	....	....	44	
....	....	....	....	45	
68,000	600	....	600	46	
28,000	....	....	....		
24,000	....	....	....		One extra constructed.
8,000	....	....	....		
8,000	600	....	600		
....	....	....	....		
....	....	....	....	47	
150	....	....	....	48	
1,500	1,000	....	1,000	49	
100	500	....	500	50	
3,000	44,000	....	44,000	51	
....	....	....	....	52	
73,250	96,600	....	96,600		
....	....	....	....		
73,250	96,600	....	96,600		
560	....	....	....	53	
12,600	....	....	....	54	
....	....	7,000	7,000	55	
....	....	3,400	3,400	56	
26,560	14,000	....	14,000	57	
26,560	14,000	....	14,000		Sub-divisional Officer's Rest-House provided at Saidad is constructed at Hala.
....	....	....	....		

APPENDIX

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out
				Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
	58	L—Earthwork	1,57,287	....
	59	M—Plantation	6,930	....
	60	O—Miscellaneous	4,214	100
	61	P—Maintenance	8,363	....
	62	Distributaries	3,02,720	2,374
	63	Aligning and excavating water courses	2,15,847	....
		Total, Hala Branch ..	8,08,052	7,161
		Deduct recovery from Zamindars and Colonists ..	*2,15,847*	....
		Net Total, Hala Branch ..	5,92,205	7,161
		Nasir Branch.		
	64	A—Preliminary Expenses	9,324	6,432
	65	B—Land	35,291	12,969
	66	D—Regulators (1 Regulator)	92,300	....
	67	G—Bridges (1 Bridge)	1,29,300	....
	68	K—Buildings	1,40,450	33,907
		Details.		
		Constructing 1st class Inspection Bungalow with subsidiary buildings at Tando Alahyar ..	47,500	20,238
		Constructing 2nd class Inspection Bungalow with subsidiary buildings at Bulgai and constructing sluice for above	56,400	13,669
		Sub-divisional Officers' Rest Houses	19,000	....
		Sluice Establishment quarters	8,800	....
		Hospital Wards and quarters	5,000	....
		Signallers' quarters	3,750	....
	69	L—Earthwork	9,53,704	1,916
	70	M—Plantation	24,990	....
	71	O—Miscellaneous	16,470	433
	72	P—Maintenance	31,157	....
	73	Distributaries	7,78,677	6,980
	74	Aligning and excavating water courses	6,31,523	....
		Total, Nasir Branch ..	28,43,186	62,637
		Deduct recoveries from Zamindars and Colonists ..	*6,31,523*	....
		Net Total, Nasir Branch ..	22,11,663	62,637
		Hyderabad Branch.		
	75	A—Preliminary Expenses	2,048	1,182
	76	B—Land	8,347	1,455
	77	D—Regulators (1 Regulator)	53,000	....
	78	G—Bridges (1 Bridge)	17,175	....
	79	K—Buildings	53,150	46,823
		Carrie overd ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.				
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.	Item No.	Remarks.
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
8,000	6,000	....	6,000	58	
....	....	....	....	59	
....	....	....	....	60	
....	520	....	520	61	
6,751	43,000	20,000	63,000	62	
....	....	....	....	63	
54,471	63,520	30,400	93,920		
....	....	....	....		
54,471	63,520	30,400	93,920		
2,956	....	....	....	64	
92,768	29,000	....	29,000	65	
....	....	18,000	18,000	66	
....	....	24,500	24,500	67	
56,982	....	....	....	68	
35,289	....	....	....		
21,693	....	....	....		
....	....	....	....		
....	....	....	....		
....	....	....	....		
....	....	....	....		
50,816	10,000	....	10,000	69	
....	400	....	400	70	
231	....	....	....	71	
350	1,110	....	1,110	72	
21,781	1,68,500	40,000	2,08,500	73	
....	....	....	....	74	
2,25,884	2,09,010	82,500	2,91,510		
....	....	....	....		
2,25,884	2,09,010	82,500	2,91,510		
375	....	....	....	75	
20,518	4,000	....	4,000	76	
....	....	10,000	10,000	77	
....	....	3,300	3,300	78	
18,119	....	45,500	45,500	79	Will be covered by provision in the revised recapitulation.
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
		Brought forward .. *Details.*	Rs.	Rs. ....
		Constructing 1st Class Inspection House with Subsidiary Buildings at Hyderabad	48,750	40,692
		Constructing Sub-divisional Officer's Rest House Type B and Sub-divisional Head quarters with subsidiary buildings at Tando Kaisar..	....	6,057
		Constructing Sub-divisional Officer's Office, Sub-overseer's quarters and Rest House at Tando Ghulamali	....	74
		Constructing temporary store shed and Workshop Buildings at Hyderabad.	....	....
		Constructing Sluice Establishment quarters ..	4,400	....
	80	L—Earthwork	1,79,737	48
	81	M—Plantation	6,169	....
	82	O—Miscellaneous..	5,021	54
	83	P—Maintenance	7,956	....
	84	Distributaries	2,88,393	2,613
	85	Aligning and excavating water courses	2,29,621	....
		Total Hyderabad Branch ..	8,50,617	52,175
		Deduct recovery from Zamindars and Colonists ..	2,29,621	....
		Net Total Hyderabad Branch.. ..	6,20,996	52,175
		East Khairpur Feeder.		
	86	A—Preliminary Expenses	1,953	....
	87	B—Land	52,169	3,55,250
	88	G—Bridges	57,600	....
	89	L—Earthwork	3,56,606	1,228
	90	M—Plantation	2,604	....
	91	O—Miscellaneous	6,105	....
	92	P—Maintenance	4,557	....
	93	Distributaries	97,889	....
		Total Khairpur Feeder East ..	5,79,483	3,56,478
		West Khairpur Feeder.		
	94	A—Preliminary Expenses	273	....
	95	B—Land	19,478	18,115
	96	L—Earthwork	66,259	696
	97	M—Plantation	410	....
	98	O—Miscellaneous	3,078	....
	99	P—Maintenance	375	....
		Total West Khairpur Feeder ..	89,873	18,811
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
4,809	....	....	....		
13,310	....	....	....		
....	....	23,500	23,500		
....	....	22,000	22,000		
....	....	....	....		
71,587	39,300	....	39,300	80	
....	400	....	400	81	
....	....	....	....	82	
450	800	....	800	83	
7,850	22,100	20,000	42,100	84	
....	....	....	....	85	
1,18,899	66,600	78,800	1,45,400		
....	....	....	....		
1,18,899	66,600	78,800	1,45,400		
....	....	....	....	86	
....	67,000	....	67,000	87	Excess on land is being dealt with.
....	....	....	....	88	
2,67,000	2,00,000	....	2,00,000	89	
....	....	....	....	90	
....	....	....	....	91	
....	....	....	....	92	
....	....	....	....	93	
2,67,000	2,67,000	....	2,67,000		
....	....	....	....	94	
....	....	....	....	95	
75,035	....	....	....	96	
....	....	....	....	97	
....	....	....	....	98	
....	....	....	....	99	
75,035	....	....	....		
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
I	2	3	4	5
		Brought forward ..	Rs.	Rs. ....
		Special Tools and Plant.		
	100	Special Tools and Plant	10,73,208	....
		Total I—Works	3,23,09,515	32,10,803
		Eastern Nara Canal.		
Eastern Nara Canal System	1	A—Preliminary Expenses	69,197	2,76,897
	2	B—Land	1,71,748	1,93,287
	3	G—Bridges	5,48,250	....
	4	K—Buildings	22,500	20,356
		Details.		
		Officer's bungalows (2 * Nos.)	....	10,447
		Office buildings (2 Nos.)	....	1,230
		Inspection Bungalows and Sub-divisional Officers' Rest Houses	....	3,970
		Hospitals, Workshops and Store sheds	....	....
		Quarters for Subordinates, Clerk, Menials, etc. ..	....	4,709
		Repairs to Buildings	....	....
	5	L—Earthwork—	....	....
		(*a*) Containing Banks for Jamrao to Makhi Weir ..	12,18,973	85,857
		(*b*) Flood Diversion Bund	40,00,000	4,466
		(*c*) Earthwork in Lloyd Barrage Circle for Nara Supply Channel Cut	31,64,570	10,014
	6	M—Plantation	6,620	....
	7	O—Miscellaneous	5,159	1,767
	8	P—Maintenance	....	....
	9	Distributaries	....	....
	10	Aligning and excavating water courses	....	....
	11	Drainage and Protective works	....	....
		Total Eastern Nara Canal ..	52,18,973 +39,88,044	5,92,644
		Deduct recoveries from Colonists and Zamindars.		
		Net Total Eastern Nara Canal	52,18,973 +39,88,044	5,92,644
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	35,000	96,900	1,31,900	100	
28,66,020	32,82,450	12,58,450	45,40,900		
13,260	....	10,000	10,000	1	In the project, provision is not distributed according to several departmental heads. The outlay is to be met from the provision for item 5 (*a*) and (*b*) in which all other items were included.
6,400	15,000	62,000	77,000	2	
....	....	....	....	3	
1,16,376	51,000	59,600	1,10,600	4	
34,000	....	....	....		*Portion of cost of Hd. quarter bungalows at Karachi.
11,000	6,500	2,000	8,500		
31,350	26,500	25,000	51,500		
....	....	....	....		
40,026	18,000	32,000	50,000		
....	....	600	600		
....	....	....	....	5	
1,91,700	1,45,300	....			
64,300	....	3,30,000	7,19,300		
....	....	2,44,000			
....	....	....	....	6	
11,000	10,000	500	10,500	7	The excess will be covered when the final distribution of project provision is made.
....	....	....	....	8	
....	....	....	....	9	
....	....	....	....	10	
....	....	....	....	11	
4,03,036	2,21,300	7,06,100	9,27,400		
4,03,036	2,21,300	7,06,100	9,27,400		
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		KHIPRO CANAL.		
Khipro Canal ..	11-A	I—Head Works	61,364	....
		II—Main Canal and Branches		
	12	A—Preliminary Expenses	25,116	13,645
	13	B—Land	98,486	....
	14	D—Regulators (7 Nos.)	1,53,766	....
	15	G—Bridges (8 Nos.)	55,180	....
	16	H—Escapes (1 No.)	14,280	....
	17	K—Buildings	3,08,426	31,408
		Details.		
		(*a*) Office Blocks	Detailed estimate not yet prepared.	6,277
		(*b*) Inspection Bungalows and Sub-Divisional Officer's Rent-house.		20,226
		(*c*) Hospitals and Workshops, and Store Sheds ..		....
		(*d*) Quarters for subordinates, clerks, Daroghas Signalers, Menials, etc.		4,905
		Repairs to Buildings	Part of Rs. 3,08,426 against item 17.	....
	18	L—Earthwork	7,77,408	....
	19	M—Plantation	55,282	....
	20	O—Miscellaneous	36,540	....
	21	P—Maintenance	32,113	....
	22	Distributaries	8,08,275	....
	22-A	Aligning and excavating water courses	....	....
	23	Drainage and Protective works	2,44,963	....
		Total, Khipro Canal ..	26,71,199	45,053
		THAR CANAL.		
Thar Canal ..	24	A—Preliminary Expenses	Details not yet decided. Lump sum was provided for Thar Canal.	2,500
	25	B—Land		....
	26	K—Buildings		32,227
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
....	....	....	....	11-A	
4,140	....	....	....	12	
51,500	50,000	....	50,000	13	
....	....	....	....	14	
....	....	....	....	15	
....	....	....	....	16	
1,16,124	2,000	56,400	58,400	17	
18,500	....	3,000	3,000		
74,000	....	20 000	20,000		
....	....	....	....		
23,624	2,000	33,400	35,400		
....	....	....	....		
85 000	1,00,000	....	1,00,000	18	
....	....	....	....	19	
....	....	....	....	20	
....	....	....	....	21	
....	....	....	....	22	
....	....	....	....	22-A	
....	....	....	....	23	
2,56,764	1,52,000	56,400	2,08,400		
3,000	....	....	....	24	
5,000	20,000	....	20,000	25	
56,000	....	....	....	26	
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out
				Actual to end of 1924-25.
1	2	3	4	5
		Brought forward ..	Rs.	Rs. ....
		Details.	Details not yet decided. Lump sum was provided for Thar Canal—*contd.*	
		Office Buildings		5,712
		Inspection Bungalows and Sub-Divisional Officer's Rest-houses with out-houses, stables, etc. ..		21,212
		Quarters for Subordinates, clerks, Daroghas, Signallers, Menials, etc.		5,303
	27	L—Earthwork		....
	28	Main Branches of Thar Canal		1,270
	29	Distributaries		....
	30	Aligning and excavating water courses		....
	31	Drainage and Protective Works		5,861
		Total, Thar Canal ..	4,16,000*	41,858
		MITHRAO CANAL (MAIN LINE).		
Mithrao Canal.		I—Head Works ..	1,22,729	....
		II—Main Canal and Branches		
	32	A—Preliminary	30,849	9,328
	33	B—Land	54,177	1,159
	34	D—Regulators (6 Nos.)† ..	2,30,608	....
	35	G—Bridges (8 Nos.)	1,38,148	....
	36	H—Escapes (2 Nos.)	5,52,952	....
	37	K—Buildings	4,34,133	1,46,002
		Details.		
		(*a*) Officers' Bungalows	....	58,255
		(*b*) Office Blocks	....	58,680
		(*c*) Inspection Bungalows and Sub-Divisional Officer's Rest-houses	....	11,847
		(*d*) Hospitals, Workshops and Store Sheds ..	....	4,901
		(*e*) Quarters for subordinates, clerks, menials, etc. ..	....	12,319
		(*f*) Repairs to Buildings	....	....
	38	L—Earthwork	13,51,392	....
	39	M—Plantation	90,773	....
	40	O—Miscellaneous	32,072	100‡
	41	P—Maintenance	20,199	100
		Total, Mithrao Canal (Main Canal) ..	30,58,032	1,56,689
		Carried over ..	....	....

D —*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
9,000	....	....	....		
31,000	....	....	....		
15,500	....	....	....		
....	36,200	....	36,200	27	
....	....	....	....	28	
....	....	..	....	29	
....	....	....	....	30	
....	....	....	....	31	
64,000	56,200	....	56,200		*Increased to Rs. 6,34,973 in the revised recapitulation.
....	....	....	....		
1,354	3,000	....	3,000	32	
3,600	22,000	....	22,000	33	
....	....	....	....	34	†Additions and alterations to two Regulators.
....	....	....	....	35	
....	....	....	....	36	
74,000	2,000	500	2,500	37	
3,000	....	....	....		
25,630	....	....	....		
20,170	....	....	....		
....	....	....	....		
25,200	2,000	....	2,000		
....	....	500	500		
....	....	....	....	38	
....	....	....	....	39	
....	....	....	....	40	‡For Jamrao Remodelling.
....	....	....	....	41	
78,954	27,000	500	27,500		
....	....	....	....		

APPENDIX

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
		Brought forward ..	Rs.	Rs. ....
		Nao Kot Branch.		
	42	A—Preliminary Expenses	9,555	2,900
	43	B—Land	33,497	....
	44	D—Regulators (4 Nos.)	45,573	....
	45	F—River and Hill Torrents	88,144	....
	46	G—Bridges (5 Nos.)	24,005	....
	47	K—Buildings	1,66,582	10,229
		Details.		
		Office Buildings	....	1,437
		Inspection Bungalows and Rest Houses for S. D. O.'s	....	5,423
		Quarters for Subordinates, Clerks and Menials, etc..	....	3,369
	48	L—Earthwork	4,98,345	....
	49	M—Plantation	24,570	....
	50	O—Miscellaneous	13,358	....
	51	P—Maintenance	14,690	....
		Total, Nao Kot Branch ..	9,18,318	13,129
		Nabisar Branch.		
	52	A—Preliminary Expenditure	9,419	1,473
	53	B—Land	30,263	....
	54	D—Regulators (2 Nos.)	29,043	....
	55	G—Bridges (6 Nos.)	32,825	....
	56	K—Buildings	1,26,959	1,831
		Details.		
		Office buildings	....	....
		Inspection Bungalows and S. D. O.'s Rest Houses ..	....	1,370
		Quarters for Subordinates, Clerks, Menials, etc. ..	....	461
	57	L—Earthwork	4,85,491	....
	58	M—Plantation	20,475	....
	59	O—Miscellaneous	12,074	....
	60	P—Maintenance	12,493	....
		Total, Nabisar Branch ..	7,59,043	3,304
		Carri. d over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
1,013	1,000	....	1,000	42	
1,000	6,000	....	6,000	43	
....	....	....	....	44	
....	....	....	....	45	
....	....	....	....	46	
44,800	49,400	6,800	56,200	47	
4,900	5,550	....	5,550		
15,000	21,050	5,300	26,350		
24,900	22,800	1,500	24,300		
....	....	25,000	25,000	48	
....	....	....	....	49	
....	....	....	....	50	
....	....	....	....	51	
46,813	56,400	31,800	88,200		
571	....	....	....	52	
24,000	12,000	....	12,000	53	
....	....	....	....	54	
....	....	....	....	55	
33,600	35,000	12,300	47,300	56	
750	5,000	....	5,000		
22,000	19,300	....	19,300		
10,850	10 700	12,300	23,000		
....	44,000	....	44,000	57	
....	....	....	....	58	
....	....	....	....	59	
....	....	....	....	60	
58,171	91,000	12,300	1,03,300		
....	....	....	....		

APPENDIX

Main Head.	Item No.	Sub-head and Name of work	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
		Brought forward ..	Rs.	Rs. ....
		III—Distributaries.		
	61	A—Preliminary Expenditure	9,32,351	....
		Lining out and surveying Distributaries Ex. Nabisar Branch		3,070
		Lining out and surveying Distributaries Ex. Naokot Branch		2,457
		Soil Classification Establishment charges for the year 1924-25		23,600
	62	L—Earthwork	....	....
		Total, Distributaries ..	9,32,351	29,127
		IV—Drainage and Protective Works.		
	63	A—Preliminary Expenditure	6,006	....
	64	B—Land	40,336	....
	65	C—Works	42,643	....
	66	L—Earthwork	3,14,933	....
		Total, Drainage and Protective Works ..	4,03,918	....
		Total, Mithrao Canal and Branches	60,71,662	2,02,249
		Deduct recoveries from Colonists and Zamindars ..	....	....
		Net Total, Mithrao Canal ..	60,71,662	2,02,249
		Total ..	1,83,65,878	8,81,804
		Special Tools and Plant.		
		Special Tools and Plant	5,29,828	1,35,991
		Total I, Works ..	1,88,95,706	10,17,795
North Western Perennial Canal.		*North Western Perennial Canal.*		
		(Main Line)		
		I—Works.		
		2 *Main Canal and Branches.*		
	1	A—Preliminary Expenses	71,500	23,100
	2	B—Land	2,27,759*	17,782
	3	D—Regulators (5 Nos.)	2,64,750	....
	4	F—Other Cross Drainage Works	1,21,660	....
	5	G—Bridges (14 Nos.)	3,86,209	....
	6	H—Escapes	55,731	....
	7	K—Buildings	4,77,660	57,423
		Carried over ..	....	....

D—*contd.*

lay	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
....	....	....	....		
....	....	....	.....	61	
11,462	....	.....	.....		
....	....	....	....		
....	....	....	....	62	
11,462	....	....	.....		
....	....	....	....	63	
....	....	....	....	64	
....	....	....	....	65	
....	....	....	....	66	
....	....	....	....		
1,95,400	1,74,400	44,600	2,19,000		
....	....	....	....		
1,95,400	1,74,400	44,600	2,19,000		
9,19,200	6,03,900	8,07,000	14,11,000		
3,78,000	1,80,200	1,06,600	2,86,800		
12,97,200	7,84,100	9,13,700	16,97,800		This includes Rs. 3,46,500 provided for the Nara Supply Channel Division which in Appendix C is shown under Lloyd Barrage Circle.
14,079	706	3,000	37,000	1	As there is no separate provision for Shahadad Kot Branch, the figures of expenditure for it have been shown in the Main North Western Perennial Canal.
4,07,000	6,45,000	....	6,45,000	2	
....	....	10,000	10,000	3	
1,000	....	....	....	4	
1,500	....	1,15,000	1,15,000	5	*Excess over estimates for "B—Land" under the R. B. Canals System will be dealt with.
....	....	....	....	6	
87,250	48,100	....	48,100	7	
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs,	Rs.
		Brought forward ..	....	....
		Details.		
		Inspection Bungalows complete with outhouses—		
		3—I Class	2,49,000	28,078
		6—II Class		
		Out offices to Inspection Bungalows—		
		3—I Class	34,200	4,882
		6—II Class		
		Subordinates' Rest Houses with outhouses as Bungalows (8 Nos.)	76,000	1,431
		Establishment quarters, *i.e.*, quarters for Lower Subordinates, Signallers, Daroghas, Chowkidars, etc.	28,560	6,711
		Temporary Hospitals and Dispensaries, with Hospital Assistant's quarters	....	....
		Dispensaries—9 Numbers Hospitals with Hospital Assistants' quarters—3 Numbers	12,900	....
		Executive Engineer's Permanent quarters at Ratodero ..	33,000	....
		Do. Office at Ratodero.	22,000	4,876
		Constructing Sub-divisional Officer's quarters at Ratodero	....	....
		Constructing Sub-divisional Office at Ratodero ..	....	....
		Constructing Executive Engineer's Office at Garhi Yasin	....	....
		Constructing Sub-divisional Office at Shahdadkot ..	....	1,115
		Telegraph offices with Sluice Establishment quarters (5 Nos.)	22,000	....
		Additions and alterations to old Inspection Bungalow at Bagarji	....	....
		Proportionate share of the cost of Headquarters Buildings incurred in Right Bank Works Division.	....	5,697
		Do. at Karachi.	....	4,633
	8	L—Earthwork	36,55,920	13,74,793
	9	M—Plantation	61,457	....
	10	O—Miscellaneous	33,718	535
	11	P—Maintenance	1,37,317	....
	12	Minor Branches Ex. Main Canal and Major Branches.	3,17,500	....
	13	Distributaries	19,33,996	10,081
	14	Aligning and excavating water courses	12,23,696	....
	15	Drainage and Protective Works	4,94,406	130
			94,63,279	14,83,844
		Deduct *recoveries from Zamindars and Colonists* ..	*12,23,696*	....
		Net Total, North Western Perennial Canal (Main Line)	82,39,583	14,83,844
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
28,650	14,600	....	14,600		
4,000	1,300	....	1,300		
13,600	5,200	....	5,200		
....	....	....	....		
....	....	....	....		
1,100	....	....	....		
....	....	....	....		
13,000	4,400	....	4,400		
10,000	3,500	....	3,500		
7,000	2,500	....	2,500		
3,000	15,000	....	15,000		
6,000	1,600	....	1,600		
....	....	....	....		
900	....	....	....		
....	....	....	....		
....	..	....	....		
15,72,176(*a*)	8,65,000	....	8,65,000	8	(*a*) Includes liabilities chargeable to the Central Rice Canal which have been temporarily placed under "Suspense" on the North Western Perennial Canal. They will be transferred in due course of time.
....	....	6,000	6,000	9	
10,100	12,000	....	12,000	10	
1,530	....	3,300	3,300	11	
....	....	....	....	12	
7,800	....	19,000	19,000	13	
....	....	....	....	14	
2,000	3,400	....	3,400	15	
21,04,435	15,74,200	1,56,300	17,30,500		
....	....	....	....		
21,04,435	15,74,200	1,56,300	17,30,500		
....	....	....	....		

APPENDIX

Main Head,	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Khirtar Branch.		
	16	A—Preliminary	16,821	8,892
	17	B—Land*	78,645	4,528
	18	D—Regulators	1,42,750	....
	19	F—Other Cross Drainage Works	81,432	....
	20	G—Bridges (1 Railway, 5 District Road and 2 village Road)	83,300	....
	21	H—Escapes	47,675	....
	22	K—Buildings	3,24,300	98,235
		Details.		
		Inspection Bungalows—		
		2—I Class	1,91,000	49,029
		5—II Class		
		Outhouses to above I and II Class Bungalows ..	26,000	11,736
		Subordinates' Rest Houses with outhouses as Bungalows on Main Line and Distributaries—7 Number	66,500	20,873
		Temporary Hospitals and Dispensaries with Hospital Assistants' quarters (7 Dispensaries and 2 Temporary Hospitals with quarters)	9,200	....
		Sub-divisional office at Garhi Yasin	....	8,545
		Subordinates, Signallers and sluice establishment quarters and Daroghas' landhis	31,600	8,052
	23	L—Earthwork	6,13,010	....
	24	M—Plantation	31,752	....
	25	O—Miscellaneous	20,514	510
	26	P—Maintenance	65,485	....
	27	Minor Branches Ex. Main Canal and Branches ..	60,000	....
	28	Distributaries	12,44,605	2,909
	29	Aligning and excavating water courses	7,49,326	....
		Total ..	35,59,615	1,15,074
		Deduct *recoveries from Zemindars and Colonists* ..	7,49,326	....
		Net Total, Khirtar Branch ..	28,10,289	1,15,074
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
8,450	....	....	....	16	In the project the amount of estimate upto 53·4 miles is given, while the excess is due to surveying and lining the branches below mile 53·4 called tail distributary of Khirthar Branch and also to surveying and lining Bagh and Kabulo sub-branches.
37,000	1,25,000	....	1,25,000	17	
....	....	....	....	18	
....	....	....	....	19	
900	....	15,000	15,000	20	
....	....	....	....	21	*Will be covered by provision in the revised recapitulation since sanctioned.
9,150	40,000	10,000	50,000	22	
6,557	21,500	5,500	27,000		
443	5,500	500	6,000		
1,700	13,000	4,000	17,000		
....	....	....	....		
150	....	....	....		
300	....	....	....		
....	....	50,000	50,000	23	
....	....	....	....	24	
1,600	4,600	4,000	8,600	25	
....	....	500	500	26	
....	....	....	....	27	
5,700	....	....	....	28	
....	....	....	....	29	
62,800	1,69,600	79,500	2,49,100		
....	....	....	....		
62,800	1,69,600	79,500	2,49,100		
....	....	....	....		

APPENDIX

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Kurshah Branch.		
	30	A—Preliminary Expenses	7,151	....
	31	B—Land	83,139	....
	32	D—Regulators	37,300	....
	33	F—Other Cross Drainage works	27,437	....
	34	G—Bridges	35,200	....
	35	K—Buildings	1,31,980	....
	36	L—Earthwork	10,77,135	....
	37	M—Plantation	13,608	....
	38	O—Miscellaneous	7,813	....
	39	P—Maintenance	23,630	....
	40	Distributaries	3,90,233	....
	41	Aligning and excavating water courses	2,60,335	....
		Total ..	20,94,961	....
		Deduct—Recoveries from Colonists	*2,60,335*	....
		Net Total, Kurshah Branch ..	18,34,626	....
		Special Tools and Plant.		
		Special Tools and Plant	4,05,354	639
		Total, I. Works ..	1,32,89,852	15,99,557
South-Eastern Perennial Canal.		*South-Eastern Perennial Canal (Main Line).*		
	1	A—Preliminary Expenses	69,633	21,675
	2	B—Land	2,19,698	40,565
	3	D—Regulators (19 Nos.)	2,96,750	....
	4	F—Other Cross Drainage Works	81,254	....
	5	G—Bridges (26 Nos.)	3,86,877	....
	6	H—Escapes	1,28,337	....
	7	K—Buildings	3,65,220	1,80,162
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-27.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
....	....	....	....	30	Kurshah Branch is abandoned, hence no expenditure is shown.
....	....	....	....	31	
....	....	....	....	32	
....	....	....	....	33	
....	....	....	....	34	
....	....	....	....	35	The expenditure on Shahdadkot Branch has been included in the North-Western Perennial Canal (Main Line).
....	....	....	....	36	
....	....	....	....	37	
....	....	....	....	38	
....	....	....	....	39	
....	....	....	....	40	
....	....	....	....	41	
....	....	....	....		
....	....	....	....		
....	....	....	....		
4,000	3,000	2,28,600	2,31,600		
21,71,235	17,46,800	4,64,400	22,11,200		
7,226	6,000	....	6,000	1	
3,58,360	2,45,000	....	2,45,000	2	
5,000	....	2,00,000	2,00,000	3	
....	....	....	....	4	
3,000	....	1,10,000	1,10,000	5	
....	....	....	....	6	
48,435	82,550	49,600	1,32,150	7	
....	....	....	....		

APPENDIX

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out
				Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Details.		
		Constructing Inspection Bungalows complete with outhouses, stables, wells, etc.		
		1 I Class Bungalow 4 II „ „	1,33,000	61,012
		Do. out-offices for above bungalows	21,000	....
		Subordinates' Rest Houses with outhouses at some places as bungalows (10 Nos.)	95,000	40,447
		Telegraph offices and Sluice establishment quarters.	35,200	461
		Lower Subordinate, Clerks, Signallers and Chowkidars' quarters	12,520	....
		Temporary Dispensaries (10 Nos.)	6,000	....
		Temporary Hospitals with Hospital Assistants' quarters	7,500	....
		Constructing 3 Sub-divisional offices at mile 37, 50 and Dadu	....	25,854
		Additions and alterations to existing out-offices and stables (2 Nos.)	....	704
		Cost of Headquarters Buildings at Karachi ..	....	5,656
		Constructing Executive Engineer's office at mile 50 (Larkana) and Dadu	22,000	46,028†
		Additions and alterations to the existing Public Works Department Bungalow at Bhan and Sita Village ..	....	....
		Executive Engineer's permanent headquarters at Dadu	33,000	....
		Additions and alterations to Railway Rest House being converted into Sub-divisional officers' Rest Houses at Bhan, Sita Village and Phaka ..	....	....
		Constructing 1 Bungalow and converting existing bungalow at Bahawalpur into Sub-divisional Officer's Rest House and converting Sub-divisional Officer's Rest House into out-offices	....	....
	8	L—Earthwork	32,41,215	500
	9	M—Plantation	1,11,468	....
	10	O—Miscellaneous	2,08,076	2,313
	11	P—Maintenance	2,01,849	....
	12	Minor Branches, Ex. Main Canal and Major Branches.	50,000	....
	13	Distributaries	11,95,477	6,430
	14	Aligning and excavating water courses ..	8,14,641	....
	15	Drainage and Protective works	2,18,438	....
		Total ..	75,88,933	2,51,645
		Deduct *recoveries from Zemindars and Colonists* ..	8,14,641	....
		Total, South-Eastern Perennial Canal ..	67,74,292	2,51,645
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-27.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
10,206*	43,550	....	43,550		*One more Inspection Bungalow, I Class provided, *i.e.*, in all 2 Inspection Bungalows, I Class, provided.
....	....	....	....		
17,541	6,500	9,500	16,000		
....	....	....	....		
....	....	40,100	40,100†		†Excess due to building more number of quarters than provided in the project and will be met from savings and also due to constructing permanent quarters instead of temporary provided in the project.
1,117	....	....	....		
....	....	....	....		
1,341	....	....	....		
4,093	....	....	....		
5,000	....	....	....		
137	....	....	....		‡One more office than provided in the project being constructed.
2,000	3,000	....	3,000		
....	....	....	....		
3,000	13,500	....	13,500		
4,000	16,000	....	16,000		
8,14,979	7,00,000	....	7,00,000	8	
3,030	5,800	....	5,800	9	
9,130	22,850	....	22,850	10	
1,550	950	1,800	2,750	11	
....	....	....	....	12	
13,530	1,52,000	73,000	2,25,000	13	
....	....	....	....	14	
....	....	....	..	15	
12,64,240	12,15,150	4,34,400	16,49,550		
....	....	....	....		
12,64,240	12,15,150	4,34,400	16,49,550		
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out- Actual to end of 1924-25.
1	2	3	4	5
		Brought over ..	Rs.	Rs. ....
		Johi Branch.		
	16	A—Preliminary Expenses	16,695	809
	17	B—Land	1,49,177	....
	18	D—Regulators (2 Nos.)	1,99,900	....
	19	F—Other Cross Drainage works	72,988	....
	20	G—Bridges	1,07,400	....
	21	H—Escapes	24,000	....
	22	K—Buildings	2,99,200	....
		Details.		
		Constructing Inspection Bungalows complete with outhouses, stables, wells, etc.	....	....
		2—I Class 4—II Class	1,66,000	....
		Constructing outoffices to above 6 bungalows ..	22,800	....
		Constructing six Sub-divisional Offices, Rest Houses and Sub-divisional Office at Johi	57,000	....
		Constructing Lower Subordinates, Signallers and Chowkidar's quarters	22,800	....
		Telegraph office and sluice Establishment quarters ..	22,000	....
		Constructing 6 Temporary Dispensaries ..	3,600	....
		Constructing Temporary Hospitals with Hospital Assistant quarters (2 Nos.) Additions and alterations to existing Bungalows at Sita	5,000	....
		Constructing 1 new out office, sub-divisional office and Lower Subordinate's quarters at Sita Road ..	....	....
	23	L—Earthwork	22,67,499	....
	24	M—Plantation	31,185	....
	25	O—Miscellaneous	18,277	....
	26	P—Maintenance	59,707	....
	27	Minor Branches Ex.-Main Canal and Major Branches	6,000	....
	28	Distributaries	8,50,054	....
	29	Alining and excavating water courses	5,31,347	....
		Total ..	46,33,429	809
		Deduct *recoveries from Zemindars and colonists* ..	*5,31,347*	....
		Net Total, Johi Branch ..	41,02,082	809
		Special Tools and Plant.		
		Special Tools and Plant	3,49,431	....
		Total, I Works ..	1,12,25,805	2,52,454
		Carreid over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
3,875	1,000	....	1,000	16	
....	....	5,000	5,000	17	
....	....	30,000	30,000	18	
....	....	....	....	19	
....	....	15,000	15,000	20	
....	....	....	....	21	
31,000	70,500	67,300	1,37,800	22	
....	....	....	....		
15,000	58,000	62,000	1,20,000		
....	....	....	....		Sub-divisional office at Johi not provided in the project.
10,000	3,000	....	3,000		
....	....	5,300	5,300		
....	....	....	....		
....	....	....	....		
1,000	5,000	....	5,000		
5,000	4,500	....	4,500		
5,000	50,000	....	50,000	23	
....	....	....	....	24	
180	....	....	....	25	
....	....	300	300	26	
....	....	....	....	27	
....	....	15,000	15,000	28	
....	....	....	....	29	
40,055	1,21,500	1,32,600	2,54,100		
....	....	....	....		
40,055	1,21,500	1,32,600	2,54,100		
	....	....	....		
2,69,300	....	....	....		
15,73,595	13,36,650	5,67,000	19,03,650		
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out- Actual to end of 1924-25.
1	2	3	4	5
		Carried forward ..	Rs.	Rs ....
Central Rice Canal.		*Central Rice Canal (Main Line).*		
	1	A—Preliminary Expenses	51,773	15,854
	2	B—Land	4,79,662	9,414
	3	D—Regulators (3 Nos.)	2,30,000	....
	4	E—Falls	91,500	....
	5	G—Bridges (16 Nos.)	8,37,960	....
	6	H—Escapes	4,77,345	....
	7	K—Buildings	2,90,530	1,31,078
		Details.		
		Inspection Bungalows complete with outhouses, stables, wells, etc.— 2 I Class, 4 II Class	1,66,000	35,601
		6 Outoffices at same places as above bungalows ..	22,800	10,756
		6 Subordinates Rest Houses	57,000	40,257
		Telegraph office and sluice establishment quarters ..	17,600	....
		Lower Subordinates, Signallers and Chowkidars quarters	17,280	....
		Constructing Darogas landhis	....	1,449
		Buildings at Radhan	....	....
		6 Temporary Dispensaries	3,600	....
		2 Temporary Hospitals and Hospital Assistant's quarters	5,000	....
		1 Gauge Reader's Hut	1,250	....
		Constructing Sub-divisional Office at Ruk, Mile 50, Dokri, Kambar and Mile 66	....	35,092
		Proportionate cost of Head quarters Buildings at Karachi	....	7,923
	8	L—Earthwork	99,83,113	2,00,764
	9	M—Plantation	86,184	....
	10	O—Miscellaneous	50,364	22
	11	P—Maintenance	1,44,883	....
	12	Minor Branches Ex-Main Canal and Major Branches.	3,50,500	....
	13	Distributaries	2,09,021	11,217
	14	Aligning and excavating water courses	5,34,658	....
	15	Drainage and Protective works	4,45,824	....
		Total ..	1,42,63,317	3,68,349
		Deduct—Recoveries from Zamindars and Colonists ..	*5,34,658*	....
		Net Total, Central Rice Canal ..	1,37,28,659	3,68,349
		Brought over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
7,321	2,800	....	2,800	1	
3,08,350	1,80,000	....	1,80,000	2	
....	....	1,50,000	1,50,000	3	
....	....	50,000	50,000	4	
....	....	3,00,000	3,00,000	5	
....	....	....	....	6	
1,00,482	7,500	5,500	13,000		
50,614	....	....	....		
955	....	....	....		
29,130	3,500	....	3,500		
....	....	....	....		
3,500	1,500	5,000	6,500		
200	....	....	....		
7,500	....	....	....		
1,083	....	500	500		
....	....	....	....		
....	....	....	....		
7,500	2,500	....	2,500		
....	....	....	....		
2,02,627	5,00,000	5,00,000	10,00,000	8	
....	....	5,500	5,500	9	
5,800	8,000	....	8,000	10	
670	350	2,400	2,750	11	
....	....	1,000	1,000	12	
....	2,000	....	2,000	13	
....	....	....	....	14	
....	....	....	....	15	
6,25,250	7,00,650	10,14,400	17,15,050		
....	....	....	....		
6,25,250	7,00,650	10,14,400	17,15,050		
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out
				Actual to end of 1924-25.
1	2	3	4	5
		Brought forward ..	Rs.	Rs. ....
		Begari Branch.		
	16	A—Preliminary Expenses	9,293	5,995
	17	B—Land	85,061	....
	18	D—Regulators	91,250	....
	19	F—Other Cross Drainage Works	1,41,710	....
	20	G—Bridges	89,975	....
	21	K—Buildings	1,34,980	....
	22	L—Earthwork	8,82,770	....
	23	M—Plantation	17,168	....
	24	O—Miscellaneous	11,463	120
	25	P—Maintenance	44,271	....
	26	Minor Branches Ex. Main Canal and Major Branches.	2,77,000	....
	27	Distributaries	1,09,500	2,582
	28	Aligning and excavating water courses	2,93,944	....
		Total ..	21,88,385	8,697
		Deduct—Recoveries from Zamindars and Colonists ..	*2,93,944*	....
		Net Total, Begari Branch ..	18,94,441	8,697
		Ghar Branch.		
	29	A—Preliminary Expenses	4,473	....
	30	B—Land	3,024	....
	31	D—Regulators (1 No.)	86,500	....
	32	K—Buildings	1,04,320	21,830
		Details.		
		Inspection Bungalows complete with outhouses, stables, wells, etc.		
		1 I Class with out offices	38,000	....
		1 II Class „	28,200	....
		2 Subordinates' Rest Houses with outhouses at same places as bungalows	19,000	12,720
		Telegraph office and sluice establishment quarters	8,800	....
		Lower Subordinates, Signallers and Chowkidars' quarters	8,520	....
		3 Temporary Dispensaries	1,800	..
		1 Sub-divisional office	....	9,110
		Carried over ..	....	..

D—*contd.*

ay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
350				16	As it has yet to be decided whether Begari Branch is to be abandoned or constructed no details are given.
150				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
500					
500					
3,000				29	
				30	
				31	
		29,500	29,500	32	
		20,000	20,000		
		9,500	9,500		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Ghar Branch—contd.		
	33	L—Earthwork	1,71,796	....
	34	M—Plantation	1,365	....
	35	O—Miscellaneous	5,748	....
	36	P—Maintenance	6,925	....
	37	Minor Branches Ex Main Canal and Major Branches.	3,70,000	....
	38	Distributaries	1,61,520	....
	39	Aligning and excavating water courses	5,53,429	....
		Total ..	14,69,100	21,830
		Deduct—Recoveries from Zamindars and Colonists ..	*5,53,429*	....
		Net Total Ghar Branch ..	9,15,671	21,830
		Dhamrao Branch.		
	40	A—Preliminary Expenses	2,226	....
	41	B—Land	3,024	....
	42	D—Regulators	80,000	....
	43	G—Bridges	15,000	....
	44	K—Buildings	92,660	....
		Details.		
		2 II Class Bungalows complete with outhouses, etc..	50,000	....
		2 outoffices for the above bungalows	6,400	....
		Subordinates' Rest Houses with outoffices at same places as bungalows	19,000	....
		Telegraph office and sluice establishment quarters ..	8,800	....
		Lower Subordinates, Signallers and Chowkidars' quarters	4,760	....
		Temporary Dispensaries	1,200	....
		Temporary Hospital and Hospital Assistants' quarters	2,500	....
	45	L—Earthwork	1,24,290	....
	46	M—Plantation	630	....
	47	O—Miscellaneous	2,506	....
	48	P—Maintenance	6,430	....
	49	Minor Branches Ex Main Canal and Major Branches	44,000	....
	50	Distributaries	81,683	....
	51	Aligning and excavating water courses ..	1,81,143	....
		Total ..	6,33,592	....
		Deduct—Recoveries from Zamindars and Colonists..	*1,81,143*	....
		Net Total Dhamrao Branch ..	4,52,449	....
		Carried over ..	....	....

D—*contd.*

lay	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....	33	
....	....	....	....	34	
....	....	....	....	35	
....	....	....	....	36	
....	....	1,000	1,000	37	
....	....	....	....	38	
....	....	....	....	39	
3,000	....	30,500	30,500		
....	....	....	....		
3,000	....	30,500	30,500		
1,500	....	....	....	40	
....	....	....	....	41	
....	..	....	....	42	
....	....	—..	....	43	
....	....	18,000	18,000	44	
....	....	....	....		
....	....	....	....		
....	....	18,000	18,000		
....	....	....	....		
....	....	....	....		
....	....	....	....		
....	....	....	....		
....	....	....	....	45	
....	....	....	....	46	
....	....	....	....	47	
....	....	....	....	48	
....	....	500	500	49	
....	....	....	....	50	
....	....	....	....	51	
1,500	....	18,500	18,500		
....	....	....	....		
1,500	....	18,500	18,500		
....	....	....	....		

Main Head.	Item No.	Sub-head and Name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought f3rward ..	....	....
		Mehar Branch.		
	52	A—Preliminary Expenses	2,268	....
	53	B—Land	13,356	....
	54	D—Regulators	84,750	....
	55	K—Buildings	93,720	....
		Details.		
		2 II Class Inspection Bungalows complete with out-houses, etc.	50,000	....
		2 Out-offices at same places as Bungalows 2nd Class..	10,000	....
		2 Subordinates' Rest Houses with outhouses at same places as Bungalows	19,000	....
		Telegraph Office and Sluice Establishment quarters	4,400	....
		Lower Subordinates' quarters	1,000	....
		Chowkidars and Signallers' quarters	7,520	....
		3 Temporary Dispensaries	1,800	....
	56	L—Earthwork	64,363	....
	57	M—Plantation	2,205	....
	58	O—Miscellaneous	1,131	....
	59	P—Maintenance	9,328	....
	60	Minor Branches Ex. Main Canal and Major Branches.	2,68,500	....
	61	Distributaries	66,139	....
	62	Aligning and excavating water courses ..	2,92,668	....
		Total ..	8,98,428	....
		Deduct recoveries from Zamindars and Colonists ..	2,92,668	....
		Net Total Mehar Branch	6,05,760	....
		Total Central Rice Canal and Branches	1,75,96,980	3,98,876
		Special Tools and Plant.		
		Special Tools and Plant	5,92,017	....
		Total I—Works Central Rice Canal	1,81,88,997	3,98,876
		Grand Total, I—Works for Right Bank Canal Systems	4,27,04,654	22,50,887
		Carried over ..	....	....

D—*contd.*

lay.	Budget for 1926-1927.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....		
1,500	....	....	....	52	
....	....	....	....	53	
....	....	....	....	54	
....	....	19,500	19,500		
....	....	....	....		
....	....	....	....		
....	....	14,500	14,500		
....	....	....	....		
....	....	5,000	5,000		In the project temporary quarters have been provided but they are being permanently constructed. Extra cost will be met from savings.
....	....	....	....		
....	....	....	....		
....	....	....	....	56	
....	....	....	....	57	
....	....	....	....	58	
....	....	....	....	59	
....	....	500	500	60	
....	....	....	....	61	
....	....	....	....		
1,500	....	20,000	20,000		
....	....	....	....		
1,500	....	20,000	20,000		
6,31,750	7,00,650	10,83,400	17,84,050		
4,75,000	....	....	....		
11,06,750	7,00,650	10,83,400	17,84,050		
48,51,580	37,84,100	21,14,800	58,98,900		
....	....	....	....		

APPENDIX

Main head,	Item No.	Sub-head and Name of work	Amount of project estimate.	Out- Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		Munchar Regulators and Drains.		
Munchar Regulators and Drains.	1	A—Preliminary Expenses	....	....
	2	B—Land	13,850	....
	3	D—Regulators	26,11,700	....
	4	K—Buildings	....	....
	5	Constructing New Inspection Bungalow and Out-office at Sehwan	....	....
	6	L—Earthwork	32,09,350	....
		Total ..	59,24,900	....
		Special Tools and Plant.		
	7	Special Tools and Plant	2,96,245	....
		Total, I—Works ..	62,21,145	....

Note.—The following are the explanations with regard to such items which are shown in this Appendix but not provision for 1926-27 :—

B—Land.—Excess on these items are due to higher prices being actually paid than estimated in the project.

K—Buildings.—The excess on certain items under this head will be met from the total provision for K— be adhered to.

D—*contd.*

lay.	Budget for 1926-27.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.		
....	....	....	....	1	
....	....	10,000	10,000	2	
....	....	....	....	3	
....	....	....	....	4	
6,000	11,000	....	11,000	5	
....	....	20,000	20,000	6	
6,000	11,000	30,000	41,000		
....	....	6,91,700	6,91,700	7	
6,000	11,000	7,21,700	7,32,700		

provided in the project or the amounts of project provision for which do not cover the total outlay *plus* the budget

The matter of excess is being dealt with separately.

Buildings or Savings from other items. The original location in some instances as provided in the project could not

Main Head.	Item No.	Sub-head and name of work.	Amount of project estimate.	Out Actual to end of 1924-25.
1	2	3	4	5
			Rs.	Rs.
		Brought forward ..	....	....
		ABSTRACT.		
		I—Works.—		
		Barrage, including canal head regulators ..	6,08,43,736	45,06,637
		Rohri Canal system and Khairpur Feeders ..	3,23,09,515	32,10,803
		Eastern Nara Canal system	1,88,95,706	10,17,795
		Right Bank Canal system	4,27,04,654	22,50,887
		Munchair Regulator and Drains	62,21,145	....
			16,09,74,756	1,09,86,122
		Lump deduction for probable Savings.		
		Add—Expenditure incurred on the project prior to December 1920 on preliminary surveys and investigations and certain other charges the final allocation and distribution of which is still under consideration but which is already included in the administrative accounts of the project ..	....	+10,15,375
		Total, I—Works ..	16,09,74,756	1,20,01,497
		II—Establishment	2,43,84,470	34,28,912
		III—Tools and Plant	28,76,891	9,10,832
		IV—Suspense	....	5,99,939
		Deduct—receipts on Capital account	....	−18,016
		Total ..	18,82,36,117	1,69,23,164
		Deduct—Salvage value	−74,64,680	....
			18,07,71,437	
		Deduct—share of cost of the Barrage payable by Khairpur State	−25,37,000	....
			17,82,34,437	

D—*concld.*

lay.	Budget for 1926-27.			Item No.	Remarks.
Probable during 1925-26.	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11
Rs.	Rs.	Rs, ...	Rs.		
98,34,200	26,42,250	33,38,050	59,80,300		
28,66,020	32,82,450	12,58,450	45,40,900		
12,97,200	7,84,100	9,13,700	16,97,800		
48,51,580	37,84,100	21,14,800	58,98,900		
6,000	11,000	7,21,700	7,32,700		
1,88,55,000	1,05,03,900	83,46,700	1,88,50,600 —25,00,000 1,63,50,600		
....	....	....	....		
1,88,55,000	1,05,03,900	83,46,700	1,88,50,600 —25,00,000 1,63,50,600		
27,49,800	....	....	31,07,400		
7,56,200	....	....	6,54,000		
1,51,000	....	....	1,78,000		
....	....	....	....		
2,25,12,000	....	....	2,02,90,000		
....	....	....	....		
....	....	....	....		

APPENDIX E.

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

Sub-head II—Establishments.

Numbers. 1925-26.	Numbers. 1926-27.	Particulars.	Actuals 1924-25.	Budget estimate 1925-26.	Budget estimate 1926-27.	Remarks.
			Rs.	Rs.	Rs.	
		SIND.				
		Lloyd Barrage and Canals Construction.				
		I. Chief Engineer				
		(*a*) *Pay of officers.*				
1	1	Chief Engineer at Rs. 3,000 ..		34,500	36,000	Non-voted.
		Special pay		....	1,920	Do.
		Passage pay		....	600	Do.
1	1	Executive Engineer at Rs. 1,075		15,900	12,900	Do.
		Special pay		....	1,700	Do.
		Passage pay		....	600	Do.
		Provision for increment ..		1,250	250	Do.
1	1	Assistant Engineer at Rs. 510		5,880	6,120	
		Special pay		....	930	
		Provision for increment ..		20	1,010	
		Duty Allowance		600	600	
				58,150	62,630	
		(*b*) *Pay of Establishment.*				
1	1	Upper subordinate 100-12,460		3,216	3,792	
		Special pay		....	683	
1	1	Upper subordinate(temporary)		3,240	3,672	
		Petty establishment (do.)		5,220	5,220	
		Office establishment. (do.)		71,028	71,474	
1	1	Sub-divisonal allowance ..		900	900	
				83,604	85,741	
		(*c*) *Allowances.*				
		Barrage allowance ..		4,464	....	Non-voted.
		Do. ..		1,716	....	
		Compensatory allowance ..		930	....	Non-voted
		Do. ..		798	....	
		House-rent allowance ..		4,701	1,845	Non-voted.
		Do. ..		2,964	1,638	
		Travelling allowance ..		3,000	4,500	Non-voted.
		Do. ..		3,500	3,500	
				22,073	11,483	
		(*d*) *Contingencies.*				
		Contingencies		15,000	15,000	
		Leave salary and officiating allowance		....	190	
		Deduct leave salary and officiating allowance ..		....	—190	
		Rounding ..		—27	—54	
		Total I, Chief Engineer ..	Rs. 19,91,829 for pay of officers and establishment, allowances and contingencies.	1,78,800	1,74,800	

APPENDIX E—*contd.*

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT—*contd.*

Sub-head II—Establishments—contd.

Numbers. 1925-26.	Numbers. 1926-27.	Particulars.	Actuals 1924-25.	Budget estimate 1925-26.	Budget estimate 1926-27.	Remarks.
			R.	Rs.	Rs	
		II. SPECIALIST OFFICERS				
		(a) *Pay of officers.*				
1	1	Executive Engineer, Power Supply and Workshop Division at Rs. 1,025 ..		14,700	12,300	
		Provision for increment ..		300	..	
		Sind allowance		1,200	1,200	
				16,200	13,500	
		(c) *Allowance.*				
		House-rent allowance ..		1,500	....	
		Total II, Specialist officers ..		17,700	13,500	
		III. SUPERINTENDING ENGINEERS.				
		(a) *Pay of officers.*				
4	4	Superintending Engineers at Rs. 1,950		88,800	93,600	Non-voted.
1	1	Do. do. at Rs. 1,950 ..		22,200	23,400	
		Special pay		....	7,680	Non-voted.
		Do.		....	1,920	
		Passage pay		.....	1,800	Non-voted.
		Provision for increment ..		2,450	2,500	Do.
		Do. do. ..		....	900	
5	5	Assistant Engineers at Rs. 550, 530, 470, 430 and 410 ..		28,176	28,680	
		Special pay		....	4,267	
		Provision for increment ..		980	80	
		Duty allowance		2,400	1,800	
		Sind allowance		....	1,200	Non-voted.
		Do. ..		1,200	1,200	
2	2	Temporary Engineers ..		14,160	12,950	
		Deduct probable savings ..		—18,000	—22,000	Non-voted.
				1,42,366	1,59,977	
		(b) *Pay of establishment.*				
3	4	Upper subordinates ..		7,584	10,944	
		Provision for increment ..		72	....	
		Special pay		.....	2,216	
2		Lower subordinates (temporary)		2,160	....	
		Petty establishment (do.) ..		19,272	17,204	
		Office establishment (do.) ..		77,536	80,311	
3	4	Sub-divisional allowances ..		2,700	3,600	
				1,09,324	1,14,275	
		(c) *Allowances, etc.*				
		House-rent allowance ..		10,085	5,480	Non-voted.
		Do. ..		7,569	3,291	
		Compensatory allowance ..		2,913	1,871	
		Travelling do. ..		17,700	14,500	Non-voted.
		Do. ..		24,700	28,380	
		Barrage allowance ..		9,600	....	Non-voted.
		Do. ..		8,339		
				80,906	53,522	

Rs. 19,91,829 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

BARRAGE AND CANALS CONSTRUCTION PROJECT—*contd.*

Sub-head II.—Establishments—contd.

Numbers. 1925-26.	Numbers. 1926-27.	Particulars.	Actuals, 1924-25.	Budget estimate, 1925-26.	Budget estimate, 1926-27.	Remarks.
			Rs.	Rs.	Rs.	
		SUPERINTENDING ENGINEERS—*contd.*				
		(d) Contingencies.				
		Contingencies ..		43,900	43,900	
		Leave salary and officiating allowance ..		....	592	
		Deduct leave salary and officiating allowance ..			—592	
		Rounding ..		+4	+26	
		Total, III.—Superintending Engineers ..		3,76,500	3,71,700	
		IV.—Executive				
		(a) Pay of officers.				
7	8	Executive Engineers at 1,025, 875, 1,025, 825, 1,075, 1,025, 975, 1,125 ..		96,300	95,400	Non-voted.
		Special pay ..		....	13,632	Do.
		Overseas pay ..		....	7,050	Do.
		Passage pay ..		....	3,600	Do.
		Provision for increment ..		1,750	1,950	Do.
		Sind allowance ..		7,800	8,400	Do.
5	5	Executive Engineers at 725, 875, 1,025, 1,025, 725 ..		46,200	52,500	
		Special pay ..		....	6,476	
		Provision for increment ..		1,450	1,150	
		Sind allowance ..		7,664	4,800	
2	2	Assistant Executive Engineers ..		12,300	12,000	Non-voted.
		Special pay ..		....	1,908	Do.
		Overseas pay ..		....	1,800	Do.
		Provision for increment ..		200	450	Do.
		Sind allowance ..		....	600	Do.
19	22	Assistant Engineers at 250—20—750 ..		1,00,920	1,19,760	
		Special pay ..		....	16,986	
		Provision for increment ..		340	1,940	
50	51	Temporary Engineers ..		2,35,992	2,90,295	
		Deduct probable savings ..		—12,000	—14,000	Non-voted.
				4,98,916	6,26,697	
		(b) Pay of establishment.				
18	14	Upper subordinates ..		43,488	34,147	
		Special pay ..		....	7,155	
		Provision for increment ..		249	....	
5	8	Lower subordinates ..		8,160	11,060	
		Special pay ..		....	2,489	
66	76	Upper subordinates (temporary).		1,60,552	1,94,791	
158	178	Lower subordinates (temporary) ..		1,87,112	2,02,287	
21	19	Sub-divisional allowances ..		18,900	17,100	
	3	Apprentices (temporary) at Rs. 100 each ..		....	3,600	
18	16	Divisional Accountants ..		30,880	26,270	
		Special pay ..		....	4,614	
		Duty allowance ..		....	2,650	

Rs. 19,91,829 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

BARRAGE AND CANALS CONSTRUCTION PROJECT—*contd.*

Sub-head II.—Establishments—contd.

Numbers. 1925-26.	Numbers. 1926-27.	Particulars.	Actuals, 1924-25.	Budget estimate 1925-26.	Budget estimate, 1926-27.	Remarks.
			Rs.	Rs.	Rs.	
		EXECUTIVE ENGINEERS.				
		(*b*) *Pay of establishment*—contd.				
	6	Divisional Accountants (temporary) ..		1,420	8,150	
		Provision for increment ..	..	185	....	
	4	Divisional Accountants (temporary) (Leave Reservists) ..		....	5,520	
		Duty allowance ..		....	2,400	
		Petty establishment (temporary) ..		1,92,230	1,69,040	
		Office establishment (temporary)		3,25,236	3,51,984	
				9,68,403	10,43,257	
		(*c*) *Allowances.*				
		Barrage allowance ..		15,608	....	Non-voted.
		Do. ..		37,126	....	
		House-rent allowance ..		12,615	5,860	Non-voted.
		Do. ..		55,208	61,946	
		Compensatory allowance ..		2,224	....	
		Travelling allowance ..		45,972	21,908	Non-voted.
		Do. ..		3,05,048	3,33,396	
				4,73,801	4,23,110	
		(*d*) *Contingencies.*				
		Contingencies ..		1,62,100	1,87,200	
		Leave salary and officiating allowance ..		....	2,874	
		Deduct leave salary and officiating allowance ..		....	—2,874	
		Rounding		—20	+36	
		Total IV.—Executive ..		21,03,200	22,80,300	
		Special establishments.—Revenue.				
		(*a*) *Pay of officers.*				
	1	Revenue officer ..		27,000	36,000	Non-voted.
		Special pay ..		....	1,920	Do.
		Passage pay ..		....	600	Do.
	1	Chitnis to Revenue officer ..		....	2,760	
		Special pay ..		....	442	
				27,000	41,722	
		(*b*) *Pay of establishment.*				
9	9	Office Establishment (temporary) ..		11,683	19,680	
		Special pay ..		....	312	
19	17	Petty establishment (temporary) ..		4,476	3,840	
				16,159	14,832	

Rs. 19,91,829 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT—*contd.*

Sub-head II—Establishments—contd.

Numbers. 1925-26.	Numbers. 1926-27.	Particulars.	Actuals 1924-25.	Budget estimate 1925-26.	Budget estimate 1926-27.	Remarks.
		SPECIAL ESTABLISHMENT.	Rs.	Rs.	Rs.	
		(c) Allowances.				
		House-rent allowance ..		2,940	3,950	Non-voted.
		Do. ..		786	1,392	
		Tentage allowance ..		....	360	Non-voted.
		Do. ..		....	120	
		Travelling allowance ..		3,360	3,500	Non-voted.
		Do. ..		4,668	9,200	
		Local allowance ..		1,104	1,003	
		Barrage allowance ..		2,400	....	Non-voted.
		Do. ..		420	....	
				15,678	19,525	
		(d) Contingencies.				
		Contingencies ..		7,200	6,000	
		Leave salary and officiating allowance ..		....	256	
		Deduct leave salary and officiating allowance ..		....	—256	
		Rounding ..		—37	+21	
		Total Special Revenue ..		66,000	82,100	
		Medical.				
		(a) Pay of officers.				
		Special pay to Civil Surgeon ..		....	1,800	
1		Inspecting Medical officer ..		....	4,800	
				....	6,600	
		(b) Pay of Establishment.				
8	11	Sub Assistant Surgeons ..		9,756	12,748	
1		Nurse		....	1,650	
8	11	Compounders		3,900	5,760	
2	8	Dressers		720	2,904	
8	5	Sweepers		1,464	1,032	
16	19	Peons and Messengers ..		3,456	4,656	
1		Ward orderly		....	240	
9		Chowkidars, Bhistis and Khalasis		....	1,944	
		Special pay		....	780	
		Duty allowance for Civil Surgeon		3,600	....	
		Do. for clerk ..		300	....	
				23,196	31,714	
		(c) Allowance, etc.				
				432	....	
		Barrage allowance ..		3,140	3,820	
		Travelling allowance ..				
				3,572	3,820	
		(d) Contingencies.				
		Contingencies		10,700	21,100	
		Rounding ..		+32	—34	
		Total Medical Establishment ..	Rs. 19,91,829 for pay of officers and establishment, allowances and contingencies.	37,500	68,200	

APPENDIX E—*contd.*

LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT—*contd.*

Sub-head II—Establishment—contd.

Numbers. 1925-26.	Numbers. 1926-27.	Particulars.	Actuals 1924-25.	Budget estimate 1925-26.	Budget estimate 1926-27.	Remarks.
			Rs.	Rs.	Rs.	
		Leave and deputation salaries, etc., payable in England ..	Rs. 19,91,829 for pay of officers and establishment, allowances and contingencies.	33,400	50,000	Non-voted.
		Do. do. ..		10,000	2,000	
		Loss or gain by exchange ..		11,000	16,700	Non-voted.
		Do. do. ..		4,100	700	
		Overseas pay payable in England		....	31,900	Non-voted.
		Do. do. ..		....	3,600	
		Loss or gain by exchange ..		....	10,600	Non-voted.
		Do. do. ..		....	1,300	
		Total ..		58,500	1,16,800	
		Abstract.				
		I Chief Engineer ..		1,78,800	1,74,800	
		II Specialist Officers ..		17,700	13,500	
		III Superintending Engineers ..		3,76,500	3,71,700	
		IV Executive		21,03,200	22,80,300	
		Revenue Establishment ..		66,000	82,100	
		Medical Establishment ..		37,500	68,200	
		Leave and deputation salaries payable in England and loss or gain by exchange. ..		58,500	69,400	
		Overseas pay payable in England and loss or gain by exchange		....	47,400	
		Grand Total ..	19,91,829	28,38,200	31,07,400	
		Voted ..		23,84,200	26,26,400	
		Non-voted ..		4,54,000	4,81,000	

LLOYD BARRAGE AND CANALS CONSTRUCTION.

Statement showing requirements of Plant and Machinery for the year 1926-27.

S. No.	Quantity.	Description.	Rate.	Unit.	India.	India or abroad.	Abroad.	Remarks.
1	2	3	4	5	6	7	8	9
		II—Railways.	Rs.		Rs.	Rs.	Rs.	
1	10 Nos.	Tip waggons Broad Gauge ..	6,000	Each	..	60,000	..	
2	6 ,,	Brake Vans	6,000	,,	..	36,000	..	
		III.—Fleet.						
3	20 Nos	Barges for Materials ..	23,000	Each	..	4,60,000	..	
4	5 ,,	Pontoons for Pumping Sets ..	11,000	,,	..	..	55,000	
5	9 ,,	Pontoons for Pile drivers	48,100	,,	4,32,900	..	..	
		V—Pumping Plant.						
6	15 Sets	Pumping Plant	5,300	Set	..	..	79,500	
		VI—Pile Drivers.						
7	3 Sets	Pile drivers with double frames with crane and No. 9 hammers ..	59,100	Set	..	1,77,300	..	
8	3 ,,	Do. without crane and with No. 9 hammers	49,900	,,	..	1,49,700	..	
9	2 ,,	Do. with No. 7 hammer and with crane	49,800	,,	..	99,600	..	
10	1 ,,	Do. with No. 7 hammer and without crane	40,500	,,	..	40,500	..	
		VII—Stone Crushers and Mixers.						
11	2 Nos.	Crushers at 9,000 .. 18,000						
12	2 ,,	Oil Engines at 8,000 .. 16,000						
13	4 Sets	Bins and Screens at 10,000 .. 40,000	14,800	Lot	..	14,800	..	
		Allow 20 per cent. overlap .. 74,000						
14	Lot	Erection, etc., of above	10,000	,,	10,000	..	..	
		VIII—Moulds for Blockyards.						
15	Lot	Allow 33 per cent. overlap on value of Rs. 96,000	32,000	Lot	32,000	..	..	
		IX—Air Compressors and Pneumatic Tools.						
16	Lot	Piping, Hoses, Tools, etc.	10,000	Lot	..	10,000	..	
		X—Diving Gear.						
17	2 Sets	Diving gear with spares ,etc. ..	2,600	Set	..	..	5,200	
18	10 Nos.	Submarine lamps for use with above ..	325	Each	..	..	3,250	
		XI—Workshops.						
19	Lot	Miscellaneous additions and alterations,	8,000	Lot	8,000	..	..	
		XII—Water Supply Plant.						
20	Lot	Miscellaneous additions and alterations.	5,000	Lot	5,000	..	..	
		XV—Electric Power Plant.						
21	Lot	Allowance for spares and Miscellaneous additions and alterations ..	10,000	Lot	..	10,000	..	
		XIX—Miscellaneous Plant.						
22	Lot	Miscellaneous Tanks lifting gear waggons, Buoys, etc., etc.	50,000	Lot	25,000	25,000	..	
		XXI—Repairs to Plant.						
23	Lot	Repairs	50,000	Lot	50,000	..	..	

Statement showing requirements of Plant and Machinery for the year 1926-27—contd.

S. No.	Quantity.	Description.	Rate.	Unit.	India.	India or abroad.	Abroad.	Remarks.
1	2	3	4	5	6	7	8	9
		XXII—Stone Dressing Plant.	Rs.		Rs.	Rs.	Rs.	
24	2 Nos.	Duplex Diamond Saws	55,000	Each	..	..	1,10,000	
25	2 ,,	Simplex Do.	8,000	,,	..	..	16,000	
26	4 ,,	Frame saws	13,500	,,	..	..	54,000	
27	9 ,,	Planing Machines	9,000	,,	..	..	81,000	
28	Lot	Spare Blades	15,000	Lot	..	..	15,000	
29	,,	Foundation and erection ..	7,000	,,	7,000	..	..	
30	,,	Shafting Pulleys, etc.	5,000	,,	5,000	..	..	
		XXIV—Block Yard Plant						
31	Lot	Allow overlap for erection.. ..	4,000	Lot	4,000	..	..	
		C Works.						
31A	Lot	Regulator gates	..	..	..	..	13,12,000*	*Made up of— Rs. English expenditure .. 9,57,000 Loss by exchange at Rs. 3·7 per £ 3,55,000 13,12,000
		XXV—Customs Duty.						
32	Lot	On value of 14,00,000 at 5 per cent. average and 15 per cent. on item 31A	2,66,000	..	..	..	2,66,000	
		Total ..	..		5,78,900	10,82,900	19,96,950	=36,58,750 say 36,59,000
					7,45,000	..	29,14,000	in India .. 7,45,000 abroad .. 29,14,000 36,59,000
		Rohri Canal Circle.						
33	2 Nos.	Dragline Machines	..	..	..	..	1,15,000	} 1,35,000
34	Lot	Accessories of above	..	..	20,000	..	..	
		Eastern Nara Circle.						
35	3 Nos.	Bucyrus Dragline Excavators 30 B Type	..	..	..	..	2,74,500	} 10 per cent. of the bill for machine ordered in 1925-26.
		Bucyrus Dragline Excavators 50 B Type	..	..	..	..	20,000	
					..	..	2,94,500	=2,94,500
		North Western Circle.						
36	2 Nos.	Bucyrus Dragline	} ..	..	..	..	2,35,000	Customs duty included.
37	Lot	Spare parts of Ruston Machines ..						
38	,,	Boring tools	..	..	3,000	..	..	
					3,000	..	2,35,000	=2,38,000
		Western Circle.						
39	2 Nos.	Motor Lorries	..	..	..	..	10,000	
40	3 ,,	Big Dragline Excavators (with 3 cubic yards buckets—70′ or 80′ boom) 4,50,000	} ..	..	..	..	7,00,000	
41	Lot	Subsidiary Plant .. 2,50,000						
			..	..	..	..	7,10,000	=7,10,000
		Grand Total. ..	..	..	7,68,000	..	42,68,500*	=50,36,500
		Deduct: Difference between the rate of exchange at Rs. 3·7 per £ adopted by the C. E. L. B. and C. C. and the current rate of exchange at Rs. 3·3 per £..	..	..	..	..	—1,07,500	—1,07,500
		Net total ..	..	..	..	..	41,61,000	49,29,000

	Rs.
* Expenditure in England.. ..	28,99,300
Loss by exchange	9,66,600
Customs Duty	2,95,100
	41,61,000

Abstract of the cost of Stores.

	Lloyd Barrage Circle.	Rohri Canal Circle.	Eastern Nara Circle.	North Western Circle.	Western Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure in England ..	19,32,000	81,800	2,11,500	1,68,100	5,06,000	28,99,400
Loss by exchange	6,44,000	27,300	70,500	56,100	1,68,700	9,66,600
Customs duty	2,66,000	2,800	4,800	4,400	17,000	2,95,000
Total ..	28,42,000	1,11,900	2,86,800	2,28,600	6,91,700	41,61,000
Expenditure in India ..	7,45,000	20,000	....	3,000	....	7,68,000
Grand total ..	35,87,000	1,31,900	2,86,800	2,31,600	6,91,700	49,29,000

56-A, Capital Outlay on Improvement on Public Health.

Reserved.

	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Acquisition of land for the resiting of the Arsenal and Magazine at Karachi	2,50	1,00	10
(2) Construction of the new Arsenal, Drigh Road, Karachi	10,00	10,00	5,00
(3) Acquisition of properties in connection with the development of the Artillery Maidan, Karachi ..	22	22	12
Total ..	12,72	11,22	5,22

262. *Items (1) and (2).*—In lieu of the military lands at Karachi taken up by Government in connection with the Artillery Maidan Development Scheme, Government have to provide funds towards the cost of new plots and buildings for Military purposes. The acquisition of land for the resiting of the Arsenal and Magazine at Karachi had been notified and it was anticipated that the acquisition proceedings would be completed and awards made this year. Hence a provision of 2,50 was made for item (1) in the current year's budget. But it is now anticipated that only 1,00 will be required this year and 10 for next year. This accounts for the decrease in the revised estimate for the current year and the budget estimate for the next year. The Military Department have intimated that they would require 5,00 for the construction of the new Arsenal at Drigh Road, Karachi. A budget provision of 5,00 has therefore been made for item (2).

Item (3) calls for no remarks.

56-A, Capital Outlay on Improvement on public health.

(Transferred.)

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Poona Drainage Improvement Scheme, first section ..	7	70	70	70
(2) Poona Drainage Improvement Scheme, second section ..		40	15	3,40
(3) Improvement of distribution system of the Poona Cantonment Water Supply	....	1,81	85	8
(4) Customs duty on stores ..	....	....	10	34
(5) Expenditure in England ..	10	....	50	2,47
(6) Exchange	4	....	16	82
Total ..	21	2,91	2,46	7,81

263. *Item (1).*—According to the Poona Drainage Improvement Scheme, the funds for works chargeable to local bodies other than the Poona City Municipality, are found in the first instance by Government and are to be recouped by means of rent for the use of the common sewer, which is to be calculated so as to enable the capital with interest and depreciation charges to be recovered within a period of 40 years. The current year's provision, *viz.*, 70 is repeated next year for the purpose.

264. *Items (2), (3), (4), (5) and (6).*—According to the scheme mentioned above the cost of its 2nd section is to be met entirely by Government except the cost of certain works, which is to be charged to the local bodies other than the Poona City Municipality on the condition mentioned in the above paragraph. The revised estimates for 1925-26 when compared to the current year's budget provision show a reduction of 45 out of which 25 are for item (2) and 20 for item (3). The budget provision for item (3) has in the revised been split up and shown against items 3, 4, 5 and 6. The total provision of the Poona Drainage Scheme, 2nd section, made in the next year's budget, is 5,75, of which the local bodies' share is 1,82. The provision of 5,75 is distributed as follows :—

	Rs.
(1) Expenditure in England	1,61
(2) Loss on exchange	53
(3) Customs duty	21
(4) Other expenditure in India	3,40
	5,75

For the Poona Cantonment Water Supply Scheme the total provision next year is 1,36 of which only 8 is expenditure in India, 13 is for customs duty, 29 for loss on exchange and 86 for expenditure in England—(stores).

XLII and 59, Bombay Development Scheme.

265. The estimates under these heads are explained in the memorandum at page 215—245

60, Civil Works.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Expenditure	85,23	82,33	81,50	53,75

266. The decrease of 83 in the revised estimate for 1925-26, as compared with the budget estimate for the same year, is due to savings on certain works partially counterbalanced by increased demands for other works. The decrease of 28,58 in the budget estimate for 1926-27 is mainly due to the fact that provision has been made under the head "60, Civil Works" only for such works as are estimated to cost Rs. 5,00,000 and more while in the Budget for 1925-26, works estimated to cost Rs. 100,000 and more were provided under this head :—

The amount of 53,75 is distributed as follows :—

Works in Progress	40,20
New Works	3,50
Establishment	9,40
Tools and plant	65
Lump provision for re-grant of lapses (in 1925-26)	2,00
Deduct on account of probable lapses in the Budget year (1926-27) ..	2,00
Total ..	53,75

267. The provision for works in progress will be utilised mainly on the following works :—

Administration of Justice.—Judicial Commissioner's Court, Karachi (6,00) ; District and Sessions Courts, Small Causes Courts, First and Second Class Subordinate Courts, Poona (7,00) ;

Jails and Convict Settlements.—Construction of a new Central Prison to hold 1,500 prisoners, Nasik (8,00).

Police.—Headquarters Police Lines, Nasik (1,55) ;

Medical.—Projects for the Sassoon Hospital, Poona :—

(*a*) Outpatients' Department at the Sassoon Hospital, Poona (73);

(*b*) Certain works at the Sassoon Hospital, Poona (1,42) ;

Stationery and Printing.—Construction of a building for the Government Central Press, Stationery Office and Book Depôt, Bombay (5,00) ; Miscellaneous Departments—Public Buildings on the Artillery Maidan (Preliminary Development), Karachi (2,28).

Communications.—Kasheli Bridge (3,15) ; Improvements to the Khandesh Nizam's Frontier Road (1,00) ; Bridge over the Tapti at Gidhad site on the Bombay-Agra Road (3,00) ; Construction of a road to connect Wellesley Road and Aundh Road No. 1 over the Old Railway Sangam Bridge and conversion of the existing Railway Bridge into a road bridge (1,02).

268. The provision for new works is intended for the major works shown in Statement E.

60-A, Other Provincial Expenditure not charged to Revenue.

Expenditure (Transferred).

	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Purchase of the Coast Guard Fleet Dockyard at Sewri in Bombay for purposes of a country spirit warehouse	60	37	37	....

269. The provision of 37 in the current year's budget is on account of payment for the site of the old Salt Department dockyard at Sewri taken over from the Government of India.

Debts, Deposits and Advances.

The following explanation is offered of the figures entered under this head :—

Receipts.

—		Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Suspense Account ..	Development ..	6,02	....	....
	Ordinary ..	....	....	....

270. When the monthly accounts are received from the accounts officers, there are certain items the classification of which is not known at the time, *i.e.*, it is not known to what particular works or schemes the charges are to be debited. Such charges, pending further information, are debited to the suspense account on the expenditure side, and, when the correct classification of the charges is known, a corresponding credit is shown in the suspense account on the receipt side. The difference between the credits and debits of 1924-25 was provided for in the budget estimate for 1925-26 but the full amount debited to suspense account in 1924-25 was finally adjusted within the year. It accounts for the revised estimate for 1925-26 being blank.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Deposits and Advances—				
(*a*) Famine Insurance Fund ..	50,23	6,59	50,10	39,12

271. The revised estimate for the current year includes 6,50 (instead of the budget provision of 6,59) on account of interest to be received from Central Government on the balances of the Famine Insurance Fund. It also includes 43,60 on account of the estimated balance of the Statutory Famine Insurance Grant of 63,60 which will be transferred to the fund at the end of the current year, *viz.*, 1925-26. The next year's estimate of 39,12 includes 8,75 on account of interest receivable from Government of India on the increased balance of about 1,94,43 of the Fund and 30,37 on account of the estimated balance of the statutory grant which will be transferred to the Fund at the end of 1926-27.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Deposits and Advances—				
(*b*) Appropriation for Reduction or Avoidance of Debt. Development .	11,72	12,00	12,00	9,09
Ordinary ..	2,20	16,05	6,61	7,64

272. For the figures 6,61 and 7,64 *see* paragraphs 102 and 103 under "21, Reduction or Avoidance of Debt".

(*C*) Depreciation Fund of Government Presses.	Budget estimate, 1926-27.
Government Central Press	31
Yeravda Prison Press	10
Commissioner's Press, Karachi	2
	43

273. It has been proposed to establish a depreciation fund for Government Presses with effect from 1st April 1926 with a view to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in order that the press may be kept automatically in an efficient working condition. The annual receipts of this fund which will consist of (*a*) the amount of depreciation on the value of the plant, machinery and furniture in use in the press during the year and (*b*) the book value of plant, machinery and furniture disposed of during the year, will be credited to the fund and this fund which will be treated as a deposit in Government accounts will be credited at the beginning of each financial year on the basis of the actual amount of depreciation during the previous financial year. Accordingly a provision of 43 as indicated above has been made. This fund will be available for the renewal or replacement of articles of plant, machinery or furniture to the extent of the amount at the credit of this fund. Accordingly the provision required for replacements and renewals has also been made.

Loans and Advances by Provincial Government.	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(1) Repayment of loans given for Development purposes included in the Development Department account	3,34	3,50	3,01	3,25
(2) Repayment of loans given to three local bodies in Bombay for Development purposes	....	2,74	41,71	20,66
(3) Recoveries from cultivators, local bodies and others	33,79	44,03	38,78	36,00

274. Item (1) is explained in the accompanying memorandum of the Development Department.

275. Up to now the Port Trust, Bombay, was repaying the loan of 54½ lakhs granted to it in 1921-22 out of the advances obtained from the Government of India, in equated instalments of principal and interest. According to the revised programme for repayment of the Government of India advances the Port Trust will also repay this year, in equated instalments, the other two loans of 160 lakhs and 50 lakhs granted to it during 1923-24 and 1924-25. The full amounts in repayment of principal which the Trust will pay this year and next year will be 3,41 and 3,60 respectively. The loans advanced to the Bombay Municipality have for purposes of repayment been divided into two parts, (*i*) for general purposes and (*ii*) for development purposes. The latter loans the Municipality will commence to repay from 1930. Out of the loans for general purposes it has repaid 28,30 in lump sum this year and will commence to pay the balance in equated instalments of principal and interest from next year. It will pay 7,06 next year in repayment of principal.

The Improvement Trust will virtually commence repayment of the loans from the current year by fixed instalments of principal with accrued interest on the outstanding amounts. It will pay 10,00 this year as well as next year.

Thus the total amounts to be repaid by the three local bodies during current and next years will be 41,71 and 20,66 respectively. They will be passed on to the Government of India through the head "Advances from Provincial Loans Fund" (Disbursement) (See para. 281 below).

276. As regards item 3 the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loan Account :—

	Accounts, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to cultivators..	8,59	28,41	10,09	36,82	8,75	32,36	10,80	29,42
Loans through Co-perative Societies and Banks ..	1,69	1,26	3,50	27	3,50	40	3,50	65
Loans for the purpose of Co-operative Societies' Act ..	17	20	1,12	21	75	24	75	20
Loans to Gujarat Talukdars ..	—3	—90	4	32	..	28	..	12
Loans to Indian States and Land-holders and Nota-bilities.. ..	..	2,67	10	3,70	..	3,12	10	3,18
Loans to Local Bodies on account of Public Works ..	6,38	1,89	11,75	2,28	8,50	2,15	7,00	2,17
Loans to Co-operative Housing Societies ..	11,90	26	10,00	41	9,00	13	10,00	13
Other miscellaneous loans			3,50	2	9,60	10	3,50	13
Total ..	28,70	33,79	40,10	44,03	40,10	38,78	35,65	36,00

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Advances from the Provincial Loans Fund.				
(*i*) For Development Department ..	2,00,00	2,05,00	1,85,00	80,00
(*ii*) For local bodies for Development purposes	3,00,00	2,70,00	1,60,00	1,20,00
(*iii*) For other purposes	2,04,68	3,77,60	3,13,00	1,53,48

277. The current year's budget as sanctioned by the Legislative Council in March last provides 2,05,00 for advances to be obtained from the Government of India for the Development Department, 2,70,00 for the Improvement Trust and the Bombay Municipality and 3,77,60 for other purposes. The Development figures are explained in the detailed memorandum of that department.

The amount of 2,70,00 included 2,00,00 for the Bombay Municipality, and 70,00 for the Improvement Trust. The 2,00,00 of the Bombay Municipality consisted of a balance of 50,00 out of the previous year's sanctioned loan and 1,50,00 for a new loan. Out of the latter amount it required only 40,00 this year. This accounts for the decrease in the revised estimate as compared to the current year's budget. The distribution of the current year's revised and next year's budget provision for advances to local bodies is as follows :—

—	Revised, 1925-26.	Budget, 1926-27.
Bombay Municipality	90,00	70,00
Bombay Improvement Trust	70,00	50,00

The decrease in the revised estimate of advances for other purposes as compared to the current year's budget is explained as follows. When applying for advances from the Provincial Loans Fund in June it was found that there would be a surplus of 62,17 in the loan funds of the previous year. This amount was utilised in reducing the fresh borrowing which was also further reduced by curtailing some expenditure. The total capital expenditure next year for Irrigation including Lloyd Barrage and for general purposes amounts to 3,16,63, but it has been decided to advance 1,03,06 to the Lloyd Barrage Scheme out of the general balances and further to utilise the anticipated savings of about 57 lakhs in the current year's loan money for reduction of next year's borrowing. Besides, as explained above, the refund of customs duty will be utilised towards reducing the borrowing. Hence it is proposed to take an advance of 1,53,48 only for general purposes.

Disbursements.

—	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Suspense Account { Development ..	....	....	....
Suspense Account { Ordinary ..	2	....	....

See paragraph 270 under "Receipts."

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Deposits and Advances.				
(*a*) Appropriation for Reduction or Avoidance of Debt—				
Bombay Development ..	5	....	8	8

278. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Development Loan.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
(*b*) *Sinking Fund Investment Account.*				
Development	11,38	12,00	12,00	9,09
Ordinary	....	5,57	....	....

279. Development figures are explained in the accompanying memorandum. As explained in paragraph 102 under "21, Reduction or Avoidance of Debt" no Sinking Fund is to be maintained in respect of advances taken from the Government of India for ordinary purposes. There is therefore no entry under the columns for 1925-26 (revised) and 1926-27.

—	Budget Estimates, 1926-27.
(c) *Depreciation Fund of Government Presses.*	
Government Central Press	18
Yeravda Prison Press	6
Commissioner's Press, Karachi	....
Total ..	24

See paragraph 273 under "Receipts."

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Loans and Advances by Provincial Government—				
(1) For Development Department for Co-operative Societies ..	1,83	5,00	5,00	5,00
(2) For Development purposes to local bodies	3,00,00	2,70,00	1,60,00	1,20,00
(3) For other purposes ..	28,70	40,10	40,10	35,65

280. Item (1) is explained in the accompanying memorandum. Details of figures against items (2) and (3) have been given above.

—	Accounts, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Advances from Provincial Loans Fund—				
(*i*) Repayment of the Provincial Loan Account debt ..	29,00	29,00	29,00	29,00
(*ii*) Repayment of the principal of loans drawn from Government of India for general purposes ..	....	....	3,08	4,02
(*iii*) Repayment of advances drawn by the Local bodies in Bombay ..	67	2,74	41,71	20,66

281. Item (*i*) represents the annual instalment payable under Devolution Rule 23. The next year's instalment will be paid on 31st March 1927 instead of on 1st April 1926 and will reduce the outstanding balance to 1,61,40.

For figures of 3,08 and 4,02 against item (*ii*) see paragraph 102 under "21, Reduction or Avoidance of Debt."

Figures under (*iii*) have been explained above.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEADS OF REVENUE AND EXPENDITURE RELATING TO THE BOMBAY DEVELOPMENT SCHEME.

(All figures in this note are in thousands of rupees unless otherwise specified.)

With a view to undertaking development works in Bombay City and adjoining areas, a Directorate of Development was established in 1920, as a Department of Government. The Directorate's work falls under three heads, (*a*) the Back Bay Reclamation Scheme, (*b*) the industrial housing scheme, and (*c*) suburban development.

The work on the Back Bay Reclamation will be confined next year to the completion of the reclamation of the military area at Colaba and of blocks 1 and 2 adjoining Church Gate Street, by dredged filling supplemented by earth filling of two trains a day and to the construction of drains and other necessary ancillary works.

The abridged programme of tenements for the labouring classes will be completed in 1925-26 and therefore no provision for original works in connection with those tenements has been proposed in the budget of 1926-27.

The Suburban Schemes are being carried on with great caution and with due regard to the condition of the land market.

The following are the main heads of revenue and expenditure pertaining to the Department :—

Budget and revised estimates for 1925-26 and budget estimates for 1926-27 under XLII and 59, Bombay Development Scheme.

Revenue.

	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
XLII—Bombay Development Scheme	47,88	36,55	44,54

Expenditure (Reserved).

	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
59—Bombay Development Scheme	2,23,83	2,14,61	1,54,11

The following tables give a complete account of the transactions of the Development Department, including those under the main heads XLII and 59 shown above :—

Revenue.

	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
(i) Opening balance	9,27	32,30	27,78
(ii) Interest on loans granted to local bodies out of the Bombay Development loan and on advances under the state aided building schemes. (XVI—Interest.)	48,14	48,46	49,02
(iii) Receipts under XLII—Bombay Development Scheme :—			
(1) Sales of land	9,33	9,33	9,66
(2) Sales of water	1,15	1,15	1,96
(3) Sales of electricity	21	21	50
(4) Rents from properties	15,44	4,48	6,17
(5) Cotton cess revenue	20,00	20,00	20,00
(6) Miscellaneous receipts	1,75	1,38	6,25
(iv) Sinking Fund deposits— Appropriation for avoidance of debt ...	12,00	12,00	9,09
(v) Suspense account	6,02	Nil	Nil
(vi) Advances from the Provincial Loans Fund...	2,05,00	1,85,00	80,00
(vii) Assignment from provincial balances ...	Nil	Nil	20,00
(viii) Loans and Advances by Provincial Government.	3,50	2,84 17	3,03 22
Total ...	3,31,81	3,17,32	2,33,68

Expenditure.

	Budget estimate, 1925-26.	Revised estimate, 1925-26.	Budget estimate, 1926-27.
(1) 19—Interest on debt	48,14	48,46	48,58
(2) 21—Sinking Fund— Reduction or avoidance of debt ...	9,39	9,39	2,85 3,03
(3) Sinking Fund investment account... ...	12,00	12,00	9,09
(4) 59—Bombay Development Scheme... ...	2,23,83	2,14,61	1,54,11
(5) Loans and Advances by Provincial Government .	5,00	5,00	5,00
(6) Appropriation for reduction or avoidance of debt	...	8	8
Closing balance	33,45	27,78	10,94
Total ...	3,31,81	3,17,32	2,33,68

Explanation of figures on the Revenue side.

(ii) The interest receipts consist of the share of interest charges receivable from the local bodies on loans granted to them from the Bombay Development Loan and income tax payable on that interest, and also the interest on loans made under the state aided building schemes, receivable from the participants in the schemes. The estimates for 1926-27 include, in addition, interest due from the Government of India on the fixed deposit of Rs. 25 lakhs placed with them in November 1925.

(iii) The details of the estimates under the head " Sales of land " are given in Appendix " A " hereto.

The receipts from cotton cess are the amounts estimated to be realised under Act XX of 1920.

(iv) The provision against " Sinking Fund Deposits " is made up of the provision against " 21—Sinking Fund " on the expenditure side made in the budget year *plus* interest receipts on deposits of the sinking funds of previous years, which will be available for investment during the budget year.

(v) The provision for suspense account shown in the budget estimates for 1925-26 was subsequently found to be unnecessary, and has, therefore, been omitted in the revised estimates for the current year.

(vi) This item represents the estimates of borrowings from the Provincial Loans Fund for expenditure of the Development Department and for loans to the public and to co-operative housing societies under the state aided building schemes.

(vii) In order to maintain the finances of the Development Department on a solvent basis, it is proposed to make a subsidy of Rs. 20 lakhs next year to the Department from provincial balances, which will be utilised partly in meeting part of expenditure on the provision for sinking fund for the Bombay Development Loan and partly in meeting interest charges on the borrowings of the Department. The estimated loss on the Back Bay Reclamation Scheme, valued at the present date, is Rs. 3 crores, and the amount of Rs. 20 lakhs is approximately the annuity required to pay the interest charges, and to provide a sinking fund for the amortisation of this sum of Rs. 3 crores in 60 years. The amount of this subsidy is liable to revision from year to year according to the forecast of the financial position of the Department.

(viii) This represents the annual repayment instalment of the Bombay Port Trust of the advances taken by that body from the Bombay Development Loan, and the recoveries from co-operative housing societies and private individuals of loans given to them from Development funds under the state-aided building schemes.

Explanation of figures on the Expenditure side.

(1) The explanation of the figures against this item is the same as that given for item (ii) on the revenue side above, except that the estimate for 1926-27 on the expenditure side does not include the interest due from the Government of India on the fixed deposit of Rs. 25 lakhs.

(2) Under the terms of the prospectus of the Bombay Development Loan, a provision equal to 1 per cent. of the total realisations from the loan has to be set aside every year towards the formation of an amortisation fund. The provision of Rs. 5·88 lakhs proposed for 1926-27 is explained in the note on estimates for 1926-27 below. As advances from the Government of India will be repaid as receipts become sufficient, no sinking fund is provided for these borrowings.

(3) This represents the investments made, and to be made, out of the amount set apart as sinking fund during the year, and the interest accrued on the investments already made in past years.

(4) " 59—Bombay Development Scheme " includes salaries of officers and establishments, work charges (including cost of land) and other miscellaneous expenditure of the Department as set forth in details in the appendices B, C, D, E, F and G hereto, and interest charges payable by the Department.

(5) This item represents the estimates of loans proposed to be made to the public and to co-operative housing societies under the state aided building schemes.

(6) This represents payment of advance interest on securities purchased from the amortisation fund of the Bombay Development Loan.

NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY DEVELOPMENT SCHEME.

Revised Estimates for 1925-26.

Income.

——	Budget 1925-26.	Revised 1925-26.
Opening balance	9,27	32,30

The increase in the opening balance is due to the fact that the actual expenditure under "59-Bombay Development Scheme" during 1924-25 was only Rs. 157·91 lakhs whereas the revised estimate on which the opening balance of 9·27 lakhs for 1925-26 shown in the budget estimates for the year was based, was Rs. 218·76 lakhs. This is due to retrenchment in expenditure during 1924-25 made after the revised estimates for that year were framed.

Receipts under XLII.

——	Budget 1925-26.	Revised 1925-26.
Receipts from sales of land	9,33	9,33
All other receipts	38,55	27,22

There is no alteration in the revised estimates of receipts from sales of land.

The reduction of 11·33 lakhs in the revised estimates of all other receipts is due to a reduction of Rs. 10·96 lakhs in the revised estimates of receipts from rents of properties. This is due partly to a reduction in the rents of chawl tenements and partly to the vacancies and bad debts during the year being greater than anticipated when the budget estimates for 1925-26 were framed. The estimate of miscellaneous receipts also shows a reduction of Rs. 37,000 in the revised. This is mainly due to the omission in the revised estimates of provision for earnings from the Central-Salsette Railway, as there will not be any earnings from that railway during this year.

——	Budget 1925-26.	Revised 1925-26.
Suspense account	6,02	Nil.

When the monthly accounts are received from the Audit Officer, there are certain items the classification of which is not known at the time, *i.e.*, it is not known to what particular works or schemes the charges are to be debited. Such charges, pending further information, are debited to the suspense account on the expenditure side and when the correct classification of the charges is known and the charges are accordingly adjusted, a corresponding credit is shown in the suspense account on the receipt side. Last year when the revised estimates for 1924-25 were framed a provision of 25,20 was shown in the suspense account on the expenditure side, and as it was then anticipated that of this amount only 19,18 would be adjusted during that year, the latter amount was shown in the suspense account on the receipt side and the balance of 6,02 was shown in the budget estimates of receipts for 1925-26 in the suspense account. The whole of the amount shown in the suspense account in 1924-25 budget was, however, adjusted during that year and therefore the provision in the budget for 1925-26 was unnecessary. It has, therefore, been omitted in the revised.

——	Budget 1925-26.	Revised 1925-26.
Advances from the Provincial loans fund ...	2,05,00	1,85,00

The borrowings of the Department during 1925-26 have been reduced in the revised by 20 lakhs. In addition to this, a surplus balance of 25 lakhs has

been deposited on 1st November 1925 with the Government of India for a period of six months; this is included in the closing balance of 27,78 lakhs shown for 1925-26 revised. Therefore the borrowings for expenditure during the year 1925-26 would practically be only 160 lakhs, of which 5 lakhs are for loans under the state-aided building schemes and 155 lakhs for expenditure on the Development Department including interest charges payable by the Department. It has been possible to make this reduction in borrowings by 45 lakhs owing partly to the increase on the revenue side in the opening balance by more than 23 lakhs and partly by the reduction on the expenditure side of the provision against " 59-Bombay Development Scheme ", by 9 lakhs and of the closing balance by 31 lakhs (the closing balance shown in the revised estimates is 27,78 lakhs which is inclusive of 25 lakhs deposited with the Government of India, so that the actual cash balance is 2·78 lakhs against the closing balance in the original estimates of 33·45 lakhs). The total saving effected by these items is 63 lakhs, but the reduction in the revised in the other items on the receipt side has counterbalanced part of this saving, so that the ultimate reduction in borrowings due to savings is 45 lakhs.

——	Budget 1925-26.	Revised 1925-26.
Loans and advances by Provincial Government .	3,50	2,84 17

The amount of 3,50 shown in the estimates for 1925-26 erroneously included a sum of 66 pertaining to an advance taken from the Government of India. In the revised estimate, this item of 66 has been eliminated, reducing the estimate to 2,84. The additional provision of 17 in the revised estimate represents recoveries from co-operative housing societies and private individuals of loans given to them under the state aided building schemes.

Expenditure.

——	Budget 1925-26.	Revised 1925-26.
Interest on debt under " 19-Interest " ...	48,14	48,46

This item represents interest payable by the local bodies on the advances made to them from the Bombay Development loan and income tax payable on that interest, and also interest on loans made under state-aided building schemes, payable by the participants in the schemes. The revised estimates are calculated in accordance with the information available as regards advances made under state-aided schemes. Interest on the borrowings of the Development Department has been included in the estimate for " 59-Bombay Development Scheme ".

——	Budget 1925-26.	Revised 1925-26.
59—Bombay Development Scheme ...	2,23,83	2,14,61

These figures include provision for works and salaries, etc., and for interest charges as shown below :—

——	Budget 1925-26.	Revised 1925-26.
Works, salaries, etc.	1,46,69	1,23,53
Interest charges	77,14	91,08

The provision for works, salaries, etc., has been reduced in the revised by 23,16. This reduction is due partly to the decision of Government to limit this year the works in the Back Bay Reclamation Scheme to blocks 1, 2 and 8 of the scheme only, and not to proceed for the present, with the completion of the sea-wall or construction of storm-water drains in other areas than blocks 1, 2 and 8, and partly to retrenchments made in the staff.

The provision for payment of interest charges has increased in the revised by 13,94. This increase is due to the fact that the budget estimates of this year were framed on the assumption that interest on all the Government of India advances taken up to 31st December 1925 only would be adjusted on the first working day in January of 1926. Thus the last interest adjustment on the Government of India advances having been made on the 2nd January 1925, provision was made in the budget estimates of 1925-26, for full year's interest on all advances taken up to 2nd January 1925 and for less than a year's interest on advances taken between February and December 1925. The Government of India have, however, now decided that interest on their advances should be adjusted on the 31st March of each year, commencing from 31st March 1926. As the last adjustment of interest was made in January 1925, the current year's revised estimates, include provision for payment of 15 months' interest on all advances taken up to January 1925, and on the advances taken thereafter provision has been made for from one to fourteen months' interest, according to the date on which the instalments have been drawn.

Estimates for 1926-27.

(*Revenue*).

Opening balance of 27,78 budgetted for 1926-27, includes 25,00 invested with the Government of India for six months from 1st November 1925, repayable on 1st May 1926.

	Revised, 1925-26.	Budget, 1926-27.
Interest under XVI—Interest	48,46	49,02

The estimate for 1926-27 includes interest payable by the local bodies on the advances made to them from the Bombay Development Loan, and income tax on that interest, interest on advances made under state-aided building schemes, payable by the participants in the schemes, and also interest payable by the Government of India on the fixed deposit of 25 lakhs placed with them in November 1925.

Receipts under XLII, Bombay Development Scheme.

	Revised, 1925-26.	Budget, 1926-27.
Cotton cess	20,00	20,00
Rents from properties	4,48	6,17
Sales of land	9,33	9,66
Sales of water	1,15	1,96
Sales of electricity	21	50
Miscellaneous receipts	1,38	6,25
Total ...	36,55	44,54

Details of estimated receipts from sales of land for the current year's (revised) and next year's (budget) are given in Appendix A hereto.

	Revised, 1925-26.	Budget, 1926-27.
Sinking fund deposits	.....	.....
Appropriation for avoidance of debt ...	12,00	9,09

According to revised arrangements proposed for the amortisation fund of the Bombay Development Loan, the sinking funds formed by the Improvement Trust and the Municipality for the advances received by these bodies from the Loan will be considered as part of the amortisation fund of the whole Loan. But as the sinking funds of these bodies will remain in their custody the annual contributions of the local bodies to the funds are not included, either on the revenue or expenditure side, in the budget estimates of next year for sinking fund deposits. The sinking fund provisions of these two bodies next year will be 3,51, and including these provisions the amount available for investment in 1926-27, would be 12,60. Next years provision 9,09 represents the difference between 12,60 and 3,51 and is made up as follows :—

A Government contribution of 2,85 explained below under Expenditure, the Port Trust repayment of 3,03, and the interest 3,21 on the sinking fund investments.

The provision of 3,03 being the Port Trust's repayment instalment of the advances taken by it from the Bombay Development Loan, was, till the year 1925-26, utilised by the Development Department in reduction of its borrowings, but from 1926-27 it is to be considered as forming part of the Government contribution to 1 per cent. amortisation fund of the Bombay Development Loan. Hence in 1926-27 this amount will be kept in deposit instead of being spent. In order to achieve this object and at the same time to show the reduction of the outstanding debt of the Port Trust, the two heads " Loans and advances by Provincial Government " and " Appropriation for avoidance of debt " on the revenue side, and the two heads " Reduction or avoidance of debt" and " Sinking Fund Investment Account " on the expenditure side have to be operated upon, although the entries on both the revenue and expenditure sides being the same, the ultimate result is nil. These entries are necessitated by the rules in the Account Code.

	Revised, 1925-26.	Budget, 1926-27.
Advances from the Provincial Loans Fund ...	1,85,00	80,00

Next year's estimated borrowings of Rs. 80 lakhs from the Provincial Loans Fund include Rs. 75 lakhs for expenditure on the Development Department and Rs. 5 lakhs for advances to Co-operative Housing Societies and to the public to enable them to build cottages on the residential schemes of the Development Directorate.

	Revised, 1925-26.	Budget, 1926-27.
Assignment from Provincial balances ...	Nil	20,00

This item is explained in the note under " Explanation of figures on the Revenue side " above.

	Revised, 1925-26.	Budget, 1926-27.
Loans and advances by Provincial Government.	2,84 17	3,03 22

The first figure shows the annual repayment instalment of the Bombay Port Trust of the advances taken by that body from the Bombay Development Loan. The revised estimate for 1925-26 is explained in the note above.

The explanation for the provision of 3,03 for 1926-27 is given in the note on item " Sinking Fund Deposits — Appropriation for avoidance of debt " above.

The additional provisions of 17 and 22 represent recoveries anticipated during 1925-26 and 1926-27 respectively, from Co-operative Housing Societies and private individuals of loans given to them under the state aided building schemes.

Expenditure.

	Revised, 1925-26.	Budget, 1926-27.
19—Interest on debt	48,46	48,58

The budget estimate of 48,58 for 1926-27 comprises interest charges payable to the public on the advances made to the local bodies from the Bombay Development loan and income tax payable on that interest, and also the interest charges payable to the Government of India on the advances made to the Co-operative Housing Societies and to the public under the state aided building schemes.

	Revised, 1925-26.	Budget, 1926-27.
21—Sinking Fund—Reduction or avoidance of debt.	9,39	2,85 3,03

Under the revised arrangement proposed for the amortisation fund of the Bombay Development loan, the sinking funds of the Improvement Trust and the Municipality for the advances taken by those bodies from the Bombay Development Loan, are to be taken as forming part of the amortisation fund required to be formed under the terms in the prospectus of the Bombay Development loan. The balance is provided by the Port Trust's repayment instalment of 3,03 and by a Government contribution of 2,85 for both of which entries have been made in next year's estimates. The Government contribution of 2,85 is composed of two items, *viz.*, 1,48 representing the sinking fund contribution for the capital expenditure incurred on the industrial housing schemes, and 1,37 provided from the subsidy of Rs. 20 lakhs from provincial balances.

	Revised, 1925-26.	Budget, 1926-27.
Sinking fund investment account ...	12,00	9,09

The explanation of the item, 9,09, for 1926-27 is the same as that given for the same figure against the item "Sinking Fund deposits—Appropriation for avoidance of debt" under Revenue Estimates for 1926-27 above.

	Revised, 1925-26.	Budget, 1926-27.
" 59—Bombay Development Scheme" For Works, Salaries, etc.	1,23,53	69,02
Interest charges	91,08	85,09

Details of the proposed expenditure on works, salaries, etc., are given in Appendices B to G hereto. These do not contain any new item.

	Revised, 1925-26.	Budget, 1926-27.
Loans and Advances by Provincial Government.	5,00	5,00

This item represents the provision made for advances to Co-operative Housing Societies and to the public under state aided building schemes.

	Revised, 1925-26.	Budget, 1926-27.
Appropriation for reduction or avoidance of debt.	8	8

These items represent payment of advance interest on securities purchased and likely to be purchased by the Development Department from the balance in the sinking fund investment account.

Summary of Development Budget.

1925-26 (Revised Estimates).

(In thousands of rupees.)

Receipts.		Expenditure.	
Opening balance ...	32,30	Loans to Co-operative Societies.	5,00
Borrowings—			
For Development Department ...	1,80,00	Interest charges payable by Development Department ...	91,08
For loans to Co-operative Societies ...	5,00	Interest on Bombay Development loan payable by local bodies ...	48,46
Receipts under XLII ...	36,55		
XVI, Interest ...	48,46	Appropriation for reduction or avoidance of debt ...	8
Sinking Fund Deposits ...	12,00	Bombay Development loan depreciation fund ...	9,39
Port Trust repayment ...	2,84		
Provincial Loans and Advances.	17	Sinking Fund investment account ...	12,00
		59, Bombay Development Scheme ...	1,23,53
		Closing balance ...	27,78
Total ...	3,17,32		3,17,32

1926-27 (Budget Estimates).

Receipts.			Expenditure.		
Opening balance ...		27,78	Loans to Co-operative Societies.		5,00
Borrowings for (Development Department) ...		75,00	Interest charges on Development Department ...		85,09
Loans to Co-operative Societies.		5,00	Interest on Development loan payable by local b dies, etc. .		48,58
Receipts under XLII ...		44,54	Appropriation for reduction or avoidance of debt ...		8
Plus assignment from general balances ...		20,00	21, Reduction or avoidance of debt—		
XVI—Interest ...		49,02	Sinking Fund ...		3,03
Sinking Fund Deposits ...		9,09	Development Loan depreciation fund ...	9,39	2,85
Provincial loans and advances .	22		*Deduct*— Sinking Fund of Improvement Trust and Bombay Municipality and Port Trust repayment ...	6,54	
	3,03				
			Sinking Fund investment account ...		9,09
			59—Bombay Development Scheme ...		69,02
			Closing balance ...		10,94
Total ...		2,33,68	Total ...		2,33,68

59, Bombay Development Scheme.

Summary of Budget for 1926-27 under heads A, C and D.

(In thousands of rupees.)

A.—Works and Acquisitions

			Total.
B.—1, Back Bay Reclamation ...	... Works ...	26,68	28,34
	Repairs and maintenance.	1,23	
	Land ...	43	
B.—2, B—3, B—5 and B—11, Bombay Housing Schemes ...	... Repairs and maintenance.		3,17¾
B.—7, Hornby Road ...	... Do. ...		¼
B.—8, Murzban Road ...	... Do. ...		1
S.—1, Kurla-Kirol	... Repairs and maintenance.	1	36
	Land ...	35	
S.—2, Trombay, North-East ...	... Works ...	1	32¼
	Repairs and maintenance.	5¼	
	Land ...	26	
S.—3, Trombay, North-West ...	... Works ...	32¼	2,67¾
	Repairs and maintenance.	18½	
	Land ...	2,17	
S.—6, Danda	... Works ...	16	52½
	Repairs and maintenance.	1½	
	Land ...	35	
S.—7, Khar-Model Suburb ...	... Works ...	1,01	1,68
	Repairs and maintenance.	7	
	Land ...	60	
S.—8, Chapel Road	... Works ...	11	18
	Land ...	7	
S.—12, Suburban Trunk Roads	... Repairs and maintenance.	5	32
	Land ...	27	
S.—13, South Salsette Main Drainage	... Works ...		3
S.—15, Ambernath Development	... Works ...	87	1,08
	Repairs and maintenance.	21	
S.—16, Shahar	... Land ...		1,55
S.—17, Central Salsette Railway	... Works ...	1,21	2,96
	Repairs and maintenance.	10	
	Land ...	1,65	
S.—18, Kirol North ...	... Repairs and maintenance.	1	7
	Land ...	6	
S.—19, Salsette Water Supply ...	... Works ...	1,41½	2,43½
	Repairs and maintenance.	92	
	Land ...	10	

S.—21, Ambernath Water Supply	... Works ...	40		
	Repairs and maintenance .	54		94
S.—22, Kurla-Trombay Railway	... Repairs and maintenance.	3,78		
	Land ...	10		3,88
S.—23, Ambernath Electric Supply	... Works ...	23		
	Repairs and maintenance.	37¼		60¼
G.—1, Quarters and Offices in Bombay	... Repairs and maintenance.	20		
„ „ in Salsette	... Works ...	2		25
	Repairs and maintenance.	3		
G.—2, Miscellaneous—				
(*a*) Salsette ...	... Works ...	3,42		
	Repairs and maintenance.	6½		3,48½
(*b*) Reserve with the Director of Development ...				1,50
C.—Tools and Plant—				
Housing and Suburban Circle				45
D.—Grants and Advances				¼
			Total ...	56,83

APPENDIX A.

Details—XLII (Receipts) Bombay Development Scheme.

(In thousands of rupees.)

		Revised, 1925-26.	Budget, 1926-27.
		Rs.	Rs.
(1) Sales of land ...	B. 6, Clare Road	1,50,000	56,000
	B. 9, Dadar Distillery ...	98,175	2,59,000
	S. 3, Trombay North-West ...	88,980	1,10,000
	S. 6, Danda	66,378	1,00,000
	S. 7, Khar Model Suburb ...	3,15,000	3,01,000
	S 8, Chapel Road	65,330	24,000
	S. 15, Ambernath Development	31,000	60,000
	S. 18, Kirol North	1,18,272	56,000
	Total ...	9,33,135 or 9,33,000	9,66,000
(2) Sales of water		... 1,15,000	1,96,000
(3) Sales of electricity		... 21,000	50,000
(4) Rents from properties		... 4,48,000	6,17,000
(5) Cotton cess		... 20,00,000	20,00,000
(6) Miscellaneous		... 1,38,000	6,25,000
	Total ...	36,55,000	44,54,000

APPENDIX B.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme, Reserved.	Budget Estimate, 1926-27.	Revised Estimate, 1925-26.	Budget Estimate, 1925-26.	Actuals, 1924-25.
	Rs.	Rs.	Rs.	Rs.
A—Works and Acquisitions—				
(a) (i) Bombay City Schemes—				
Works ... In progress ...	26,68,000	76,46,071	86,16,278	1,32,12,892
Works ... Not commenced ...	*Nil*		4,85,000	
(ii) Bombay City Schemes— Acquisition	43,000	38,000	75,000	60,493
(iii) Bombay City Schemes— Repairs and Maintenance ...	4,42,188	4,65,815	9,11,560	.....
(b) (i) Suburban Schemes—				
Works ... In progress ...	3,67,930	11,71,582	8,70,300	16,53,276
Works ... Not commenced ...	2,09,000		2,18,000	
(ii) Suburban Schemes— Acquisition	7,53,000	4,86,000	5,55,000	4,02,092
(iii) Suburban Schemes— Repairs and Maintenance ...	6,31,350	2,30,168	3,01,532	.....
(c) (i) General— Works	4,93,800	5,00,450	5,00,000	- 18,097
(ii) General— Repairs and Maintenance ...	29,660	41,300	56,600	.....
B—Establishments and Contingencies ...	12,18,992	17,00,000	20,07,000	22,62,135
C—Tools and Plant—				
(a) Housing and Suburban Circle ...	45,000	37,990	27,000	- 70,612
			44,000	
(b) Bombay Suburban Survey	*Nil*	*Nil*	200	.....
D—Grants and advances to local authorities ...	100	100	100	10,328
Suspense and English stores	.....	.....	.....	- 8,88,238
Customs duty on imported stores ...	*Nil*	35,262	1,200	.....
Deduct—Recoveries	.....	.....	...	8,33,325
Add: or grants lapsed in previous years ...	+ 2,00,000	.....	.....	.....
Deduct: grant likely to lapse at the end of the year.	- 2,00,000	.....	.....	.....
Total ...	69,02,020	1,23,52,738	1,46,68,820	1,57,90,944
Rounding ...	- 20	+ 262	+ 180	.....
Total ...	69,02,000	1,23,53,000	1,46,69,000	.....
Voted ...	67,27,826	.....	1,44,75,000	.....
Non-Voted ...	1,74,194	.....	1,94,000	.....

APPENDIX C.

ABSTRACT OF CHARGES TO BE INCURRED BY THE DEVELOPMENT DEPARTMENT IN ENGLAND AND IN INDIA DURING THE YEAR 1926-27.

	A-Works and Acquisitions.	B-Establishment.	C-Tools and Plant.	D-Grants and Advances to local authorities.
	Rs.	Rs.	Rs.	Rs.
In England ...	*Nil.*	58,659	*Nil.*	*Nil.*
In India ...	56,37,928	11,60,333	45,000	100

	Rs.
Total expenditure in England	58,659
Total expenditure in India	68,43,361
Grand Total ...	69,02,020
or in round figures ...	69,02,000

APPENDIX

59—BOMBAY

MINOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Acquisition.
1	2	3	4	5
				(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321.)
Bombay Schemes.				*Item I in Project Estimate.*
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate.
			2	Sea wall on rubble mound ...
				Item III in Project Estimate.
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate.
			4	Cross walls ... ...
				Item V-a in Project Estimate.
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate.
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate.
			7	Kandivli machinery and buildings.
				Item VI-a in Project Estimate.
			8	Marine Lines capital cost of preparation of site.
				Item VI-b in Project Estimate.
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate.
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate.
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate.
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate.
			13	Transport and rolling stock ...
				Item X in Project Estimate.
			14	Dredging plant ... ...
				Item XI in Project Estimate.
			15	Shore pipes, fitting and laying ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1926-27.

Amount of sanctioned Estimate.	Outlay.		Grant, 1926-27.			Item No.	Remarks and References.
	Actual to end of 1924-25.	Probable during 1925-26 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
13,68,481	10,76,602	33,500	...	...	...	1	
78,14,526	43,14,236	6,64,200	...	...	...	2	
10,02,432	7,52,949	...	...	...	...	3	
19,40,400	2,65,031	815	...	...	...	4	
5,53,000	4,69,884	38,000	...	...	*43,000	5	*The revised estimate of the cost of acquisition has been sanctioned in Government Resolution No. S.C.—1816, dated the 16th December 1925, at Rs. 5,53,000.
18,26,300	17,95,826	...	...	...	...	6	
27,59,498	27,28,887	...	...	...	...	7	
9,04,290	9,62,179	15,000	...	...	...	8	
14,98,879	14,77,420	200	...	...	...	9	
1,75,174	2,50,640	...	...	...	...	10	
9,03,313	8,32,899	...	...	...	...	11	
7,72,534	8,28,711	...	...	...	...	12	
24,05,448	21,11,600	...	...	...	...	13	
1,34,04,860	1,44,14,983	9,89,000	1,50,000	...	1,50,000	14	
3,89,249	1,64,446	11,700	...	...	...	15	
...	...	...	...	...	...	...	

APPENDIX

59—BOMBAY

MINOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...		*Item XII in Project Estimate.*
			16	Dredging and filling ... ...
				Item XIII in Project Estimate.
			17	Murum topping ... ...
				Item XIV in Project Estimate.
			18	Roads and lighting ... ...
				Item XV in Project Estimate.
			19	Drains ... ...
				Item XVI in Project Estimate.
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate.
			21	Establishment ... ...
				Item XVIII in Project Estimate.
			22	Consultant's fees ... ...
				Item XIX in Project Estimate.
			23	Unforeseen ... ...
				Item XXI in Project Estimate.
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate.
			25	Medical and sanitary works ...
Suburban Schemes.				
S. S. No. 1—Kurla-Kirol ...	Kurla-Kirol Industrial area.	Kurla ...	26	Land Acquisition ... ...
				(Preliminary Project Estimate (Rs. 14,18,000) sanctioned in G. R. No. S. C.—1603, dated 18th August 1922.)
S. S. No. 2—Trombay North-East.	Kurla Trombay Division.	Mankurd ...	27	Works and Acquisition ...
				(Preliminary Project Estimate (Rs. 28,15,000) sanctioned in G. R. No. S. C.—1606 dated 18th August 1922.)
S. S. No. 3—Trombay North-West.	Do. ...	Chembur ...	28	Works and Acquisition ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1926-1927.

Amount of sanctioned Estimate.	Outlay.		Grant, 1926-27.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1924-25.	Probable during 1925-26 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	...	
82,03,125	17,33,050	21,00,684	24,03,000	...	24,03,000	16	
31,36,712	...	6,900	...	...	...	17	
1,19,95,762	...	...	...	...	...	18	
27,66,750	...	...	...	...	...	19	
64,28,100	19,68,287	6,17,200	50,000	...	50,000	20	
52,98,600	6,66,112	...	...	...	...	21	The provisions for this item for the current and next years are shown under the head "B—Establishments", Appendix F below.
13,68,888	4,20,942	95,346	...	...	...	22	
10,00,000	4,79,135	...	...	...	...	23	
30,000	15,995	800	...	...	...	*24	* These items were subsequently sanctioned by Government Resolution No. S.B.—103, dated 20th January 1925.
3,29,000	1,29,661	70,100	65,000	...	65,000	*25	Provision for B—1 = Rs. 27,11,000.
9,50,000	8,93,760	...	...	...	35,000	26	Revised estimate for land acquisition amounting to Rs. 9,50,000 sanctioned in Government Resolution No. S. C.—803, dated 25th May 1925.
14,18,000	10,17,081	91,667	1,000	...	*27,000	27	* Includes Rs. 26,000 for land acquisition.
28,15,000	11,89,771	57,090	32,400	...	*2,49,400	28	* Includes Rs. 2,17,000 for land acquisition.
...	...	...	...	...	...	...	

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Suburban Schemes—contd.				Brought over ...
				(Preliminary project estimate (Rs. 3,23,350) sanctioned in G. R. No. S.A.—1299, dated the 4th September 1923.)
Suburban Scheme No. 6, Danda.	Andheri and Suburban Sanitary Division.	Danda and Bandra.	29	Works and Acquisition ...
				(Preliminary project estimate (Rs. 23,71,475) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.)
Suburban Scheme No. 7, Khar Model Suburb.	Do. ...	Khar ...	30	Works and Acquisition ...
				(Preliminary preject estimate (Rs. 3,45,197) sanctioned in G. R. No. S.C.—1605, dated the 18th August 1922.)
Suburban Scheme No. 8, Chapel Road.	Do. ...	Bandra ...	31	Works and Acquisition ...
				(Project estimates (Rs. 13,46,565 and Rs. 5,29,437) sanctioned in G. Rs. Nos. S.B.—1918, dated the 17th October 1922 and No. S.B.—1551, dated the 10th August 1922.)
Suburban Scheme No. 12, Suburban Trunk Roads.	Do. ...	.....	32	Land Acquisition ... ...
				(Preliminary project estimate (Rs. 30,00,000) sanctioned in G. R. No. S.C.—1589, dated the 17th August 1922.)
Suburban Scheme No. 13, South Salsette Drainage.	Do. ...	Andheri and Bandra.	33	Works ... ...
				(Preliminary project estimate (Rs. 38,50,000) sanctioned in G. R. No. S.C.—1631, dated the 12th November 1923.)
Suburban Scheme No. 15, Ambernath Development.	Kurla Trombay Division.	Ambernath ...	34	Works ... ...
				(Preliminary project estimat? (Rs. 68,15,000) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.)
Suburban Scheme No. 16, Shahar.	Andheri and Suburban Sanitary Division.	Andheri ...	35	Land Acquisition ... ...
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1926-27.

Amount of sanctioned Estimate.	Outlay.		Grant, 1926-27.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1924-25.	Probable during 1925-26 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...		
7,05,350	2,71,888	1,38,700	1,000	15,000	*51,000	29	* Includes Rs. 35,000 for land acquisition. Revised estimate for land acquisition amounting to Rs. 3,82,000 sanctioned in G. R. No. S.C.—1816, dated the 16th December 1925.
23,71,475	17,89,799	45,460	1,160	1,00,000	†1,61,160	30	† Includes Rs. 60,000 for land acquisition.
3,45,197	1,73,847	12,125	...	11,000	‡18,000	31	‡ Includes Rs. 7,000 for land acquisition.
18,76,002	14,592	...	...	...	27,000	32	
30,00,000	41,171	5,000	3,000	...	3,000	33	
38,50,000	5,53,063	1,39,500	46,910	40,000	86,910	34	
§6,57,265	1,24,140	1,00,000	...	...	1,55,000	35	§ Estimates for land acquisition amounting to Rs. 6,57,265 sanctioned in G. R. No. S.A.—4349, dated the 8th November 1921.
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY

MINOR HEAD—A.—WORKS

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acquisitions

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Acquisition.
1	2	3	4	5
Suburban Schemes—concld.				Brought over ...
				(Preliminary project estimate (Rs. 55,58,542) sanctioned in G. R. No. S.B.—1280, dated the 20th June 1922.) (Revised estimate for land acquisition (Rs. 19,90,000) sanctioned in G. R. No. S.C.—1816, dated the 16th December 1925.)
Suburban Scheme No. 17, Central Salsette Railway.	Kurla Trombay Division.	Kurla ...	36	Works and Acquisitions ...
				(Preliminary project estimate (Rs. 4,62,280) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.)
Suburban Scheme No. 18 Kirol-North.	Do. ...	Kirol ...	37	Land Acquisition ... ...
				(Preliminary project estimate (Rs. 25,00,000) sanctioned in G. R. No. S.C.—1589, dated the 17th August 1922.)
Suburban Scheme No. 19, Salsette Water Supply.	Andheri and Suburban Sanitary Division.	Vile Parle, Chembur, Khar and Ghatkopar.	38	Works and Acquisitions ...
				(Preliminary project estimate (Rs. 53,50,000) sanctioned in G. R. No. S.C.—1631, dated the 12th November 1923.)
Suburban Scheme No. 21, Ambernath Water Supply Scheme.	Kurla Trombay Division.	Badlapur and Ambernath.	39	Works ... ...
				(Project estimate (Rs. 13,23,792) sanctioned in G. R. No. S.B.—1614, dated the 21st August 1922.)
Suburban Scheme No. 22, Kurla-Trombay Railway.	Do. ...	Kurla-Trombay	40	Land Acquisition ... ...
				(Project estimate (Rs. 6,30,473) sanctioned in G. R. No. S.B.—1595, dated the 30th October 1923. Supplementary estimate Rs. 1,48,000 sanctioned in G. R. No. S.B.—1674, dated the 17th November 1924, and an estimate (Rs. 25,000) for the provision of quarters for staff was sanctioned in G. R. No. S.B.—1301, dated the 1st September 1925.)
Suburban Scheme No. 23, Ambernath Electric Supply.	Ambernath Electric Supply.	Ambernath ...	41	Works ... ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

AND ACQUISITIONS.

OF BOMBAY.

I.

in the Development Department for the year 1926-27.

Amount of sanctioned Estimate.	Outlay.		Grant, 1926-27.			Item No.	Remarks and References.
	Actual to end of 1924-25.	Probable during 1925-26 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...		
75,48,542	46,95,474	4,37,200	1,21,000	...	*2,86,000	36	* Includes Rs. 1,65,000 for land acquisition.
3,70,000	3,62,868	...	...	...	6,000	37	Revised estimate for land acquisition amounting to Rs. 3,70,000 sanctioned in Government Resolution No. S.C.—1816, dated the 16th December 1925.
25,00,000	7,74,739	1,39,300	1,37,500	4,000	†1,51,500	38	† Includes Rs. 10,000 for land acquisition.
53,50,000	29,86,945	2,10,740	1,000	39,000	40,000	39	
13,23,792	...	...	...	...	10,000	40	
8,03,473	6,78,186	1,85,500	22 960	...	22,960	41	
...	...	...	...	...	...		

APPENDIX

59—BOMBAY DEVELOP

A—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.	
1	2.	3	4	5	
General.				Brought forward ...	
G.—1, Quarters and offices in Salsette.	Kurla Trombay Division.	Ambernath ...	42	Works ...	
G.—2, Miscellaneous, (*a*) Salsette.	Andheri and Suburban Sanitary Division and Kurla Trombay Division.	Do. ...	43	Grants for Town Planning Works :—	Rs.
				Bandra Town Planning Scheme No. IV ...	25,000
				Santa Cruz Town Planning Scheme No. IV...	1,30,000
				Vile-Parle Town Planning Scheme No. III .	1,30,000
				Vile-Parle Town Planning Scheme No. IV and IVA ...	25,000
				Ghatkoper Town Planning Scheme No. I ...	10,000
					3,30,000
			44	Works ...	
(*b*) Reserve with the Director.	.....		45	Reserve with the Director of Development for petty works.	
				Grand Total ...	

*Includes Rs. 7,96,000

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

in the Development Department for the year 1926-27.

Amount of sanctioned Estimate.	Outlay.		Grant, 1926-27.			Item No.	Remarks and References.
	Actual to end of 1924-25.	Probable during 1925-26 (Revised Estimate.)	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...		
...	...	450	2,000	...	2,000	42	
...	...	3,50,000	...	3,30,000	3,30,000	43	
...	...	...	...	11,800	11,800	44	
...	...	1,50,000	...	1,50,000	1,50,000	45	
...	...	...	30,37,930	7,00,800	*45,34,730		

for Land Acquisition.

APPENDIX E.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "A—WORKS AND ACQUISITIONS".

Part II.

Details of the Budget Estimate for Repairs and Maintenance for 1926-27.

Sub-division of expenditure.	Revised Estimates for 1925-26.	Budget Estimates for 1926-27.	
		Amount.	Total.
	Rs.	Rs.	Rs.
Bombay Schemes.			
1. B.-1, Back Bay Reclamation ...	1,51,315	1,23,000	Total, Bombay Schemes :— 4,42,168
2. B.-2, Housing (Naigaum) ...	3,13,300	3,17,988	
B.-3, Housing (DeLisle Road) ...			
B.-5, Housing (Worli) ...			
B.-11, Housing (Sewri) ...			
3. B.-7, Hornby Road ...	200	200	
4. B.-8, Murzaban Road ...	1,000	1,000	
Suburban Schemes.			
5. S.S.-1, Kurla-Kirol ...	900	900	Total Suburban Schemes :— 6,31,350
6. S.S.-2, Trombay North-East ...	4,550	5,300	
7. S.S.-3, Trombay North-West ...	16,865	18,650	
8. S.S.-6, Danda ...	1,000	1,500	
9. S.S.-7, Khar Model Suburb ...	6,000	7,000	
10. S.S.-12, Suburban Trunk Roads ...	4,400	5,000	
11. S.S.-15, Ambernath Development Scheme.	14,850	20,850	
12. S.S.-17, Central Salsette Railway ...	47,500	10,000	
13. S.S.-18, Kirol-North ...	990	1,000	
14. S.S.-19, Salsette Water Supply ...	77,150	92,000	
15. S.S.-21, Ambernath Water Supply ...	34,763	53,900	
16. S.S.-22, Kurla-Trombay Railway ...	1,900	3,78,000*	
17. S.S.-23, Ambernath Electric Supply...	19,300	37,250	
General.			
18. G.-1 (*a*), Quarters and Offices in Bombay.	20,000	20,000	Total (Miscellaneous) :— 29,660
19. G.-1 (*b*), Quarters and Offices in Salsette.	2,800	3,160	
20. G-2, Miscellaneous ...	18,500	6,500	
Total ...	7,37,283		11,03,198

* Includes Rs. 3,76,000 for payment of capitalised value of interest charges payable to G. I. P. Railway in case it is decided to make over the Railway to that Administration.

APPENDIX F.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME".

SUB-HEAD "B—ESTABLISHMENTS".

Numbers.	Particulars.	Actuals, 1924-1925.	Budget Estimates, 1925-1926.	Budget Estimates, 1926-1927.	Remarks.
	SALARIES.		Rs.	Rs.	
	Direction.				
1	Director of Development (4,000) ...	Rs. 19,09,761 for salaries, establishments, allowances and contingencies.	72,000	48,000*	*Non-voted.
1	Deputy Director of Development, Secretary to Government, Development Department, and Commissioner, Bombay Suburban Division (3,000).		36,000	36,000*	*Non-voted.
	Secretarial.				
1	Deputy Secretary to Government, Development Department, Secretary to the Development Directorate and Assistant Commissioner, Bombay Suburban Division.		18,000	18,000	
1	Assistant Secretary to Government, Development Department. (Rs. 850 for 9 months and Rs. 950 for 3 months).		9,750	10,500	
	TECHNICAL.				
	Reclamation.				
1	Chief Engineer, Reclamation Branch (Rs. 3,000).		36,000	36,000	
1	Deputy Chief Engineer, Reclamation Branch (Rs. 2,200).		25,200	26,400	
1	Deputy Chief Engineer, Reclamation Branch (Rs. 2,000).		46,000 (Provision for 2).	24,000	
2	Executive Engineers ...		48,000 (Provision for 3).	35,400	
3	Assistant Engineers ...		28,200 (Provision for 4).	24,000	
1	Dredging Master (Rs. 1,200) ...		13,800	14,400	
1	Deputy Dredging Master (Rs. 850)		... ..	10,200	
24	Superior Engineering staff for the Dredging Section, *viz.*, four Chief Engineers for dredgers, eight second Engineers, eight third Engineers, and four Assistant Dredging Masters		1,70,400 (Provision for 25).	1,90,340	
1	Marine Surveyor (Rs. 600) ...		6,600	7,200	
1	Mechanical Engineer, Quarry (Rs. 750) ...		9,000	.....	Post abolished.
1	Quarry Master (Rs. 840) ...		10,080	.....	Do.
	Housing and Suburban Circle.				Reclamation— Total Rs. 3,67,940. * *Non-voted.*
1	Superintending Engineer (Rs. 2,150) ...		38,700 (Provision for 1 for 12 months and for 1 for 6 months).	25,800*	
3	Executive Engineers ... 1 for 1 month. 2 for 12 months.		95,900 (Provision for 4 for 12 months and for 2 for 9 months).	37,500	Total Rs. 1,09,300, of by this Rs. 31,850 are recoverable.
4	Assistant Engineers ...		82,550 (Provision for 11).	39,400	
1	Station Engineer (Rs. 550) ...		.....	6,600	

APPENDIX F—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

Numbers.	Particulars.	Actuals, 1924-1925.	Budget Estimates, 1925-1926.	Budget Estimates, 1926-1927.	Remarks.
	Land Management.	Rs. 19,09,761 for salaries, establishments, allowances and contingencies.	Rs.	Rs.	
1	Land Manager, Development Directorate (Rs. 2,500).		30,000	.....	Post abolished. Duties taken over by the Deputy Director.
1	Personal Assistant to the Land Manager ...		10,800	10,800*	*Of this Rs. 5,000 are recoverable.
1	Special Assistant to the Land Manager (Rs. 950).		11,400	.....	Post abolished.
	Land Acquisition.				
1	Land Acquisition Officer for the City of Bombay (Rs. 1,800).		20,400	21,600	Total Rs. 29,400 of this amount Rs. 27,930 are recoverable.
1	Personal Assistant to the Land Acquisition Officer for the City of Bombay (Rs. 650).		7,200	7,800	
	Suburban Land Acquisition.				
1	Special Assistant to the Collector, Bombay Suburban District (Rs. 550).		4,800	6,600	
1	Assistant Development Officer (Rs. 700) ...		16,800 (Provision for 2).	8,400	
	Medical.				
1	Medical and Sanitary Officer, Reclamation Branch (Rs. 800).		9,600	9,600	
	Survey.				
1	Superintendent, Bombay Suburban Survey (Rs. 2,000).		20,400	.....	Separate post abolished, and work transferred to the Collector, Bombay Suburban District.
	Revenue Establishment charged to the Development Department.				
1	Collector, Bombay Suburban District, and Salsette Development Officer.		19,824	25,700*	**Non-voted.* Of this Rs. 12,850 are recoverable.
1	Personal Assistant to the above (Rs.1,000) ...		9,600	12,000	
1	District Deputy Collector, Bombay Suburban District.		8,400	8,400	Of this Rs. 4,200 are recoverable.
1	Chitnis to the Collector, Bombay Suburban District, and Head Clerk to the Commissioner, Bombay Suburban Division.		3,655	3,855	Of this Rs. 1,928 are recoverable.
1	Mamlatdar, South Salsette ...		2,580	2,595	Of this Rs. 1,298 are recoverable.
1	District Inspector of Land Records, Bombay Suburban District.		2,760	2,940	This amount is recoverable.
	Total ...		.....	7,10,030	
	Voted ...		.....	5,74,530	
	Non-voted ...		.....	1,35,500	

APPENDIX F—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

MINOR HEAD "B—ESTABLISHMENTS"—*contd.*

Numbers.	Particulars.	Actuals, 1924-1925.	Budget Estimate, 1925-1926.	Budget Estimate, 1926-27.	Remarks.
	Establishments.	Rs. 19,03,761 for salaries, establishments, allowances and contingencies.	Rs.	Rs.	
1	Secretariat Establishments ...		72,400	76,578	
2	Reclamation ...		2,51,000	1,40,260	
3	Housing and Suburban Circle ..		1,10,000 1,55,000	1,50,210	Of this Rs. 46,580 are recoverable.
4	Land Manager's Office ...		61,050	29,834	Of this amount Rs. 8,988 are recoverable.
5	Office of the Land Acquisition Officer for the City of Bombay.		45,684	46,644	Of this Rs. 44,312 are recoverable.
6	Office of the Collector, Bombay Suburban District, and Salsette Development Officer.		44,546	53,250	Of this Rs. 21,057 are recoverable.
7	Land Records Office ...		2,400	960	
8	Suburban Survey Office ...		44,940	3,129	
9	Establishment in the Audit and Accounts office for maintaining accounts on commercial basis and other establishments.		8,304 (Does not include provision for staff in connection with rent recovery of chawls).	18,900 (Includes provision for staff in connection with rent recovery of chawls).	
10	Unforeseen demands for additional staff owing to increase of work and provision for increments, revision of pay, etc.		20,600	.....	
	Total ...		.....	5,19,765	
	Allowances and fees.				
1	Travelling and fixed conveyance allowance including tentage.		1,02,314	61,000	Of this Rs. 10,084 are recoverable. *Non-voted* 10,260, and voted 50,740.
2	Local allowance		3,615	1,865	This amount is recoverable.
3	Duty allowance		10,260	10,500	*Non-voted* Rs. 1,800, and voted Rs. 8,700. Of this Rs. 900 are recoverable.
4	House-rent allowance		8,220	5,460	
5	Compensatory allowance		20,063	12,440	Rs. 7,500 *Non-voted.* 4,940 voted. Rs. 3,024 are recoverable.
6	Compensation payable under the Workmen's Compensation Act.		5,000	3,000	
7	Leave allowances to be paid in England ...		79,050	51,992	Rs. 13,800 *Non-voted.* 38,192 voted.
8	Overseas pay and passages ...		.....	6,667	Of this Rs. 1,333 voted and Rs. 5,334 *Non-voted.*
9	Leave allowances ...		.. ...	8,663	Of this Rs. 4,275 are recoverable.
10	Fees, etc., to be paid to the Consulting Town Planner, Development Directorate.		2,920	.....	Post abolished.
	Total ..		.....	1,61,587	
	Voted ..		.....	1,22,893	
	Non-voted ...		.....	38,694	

APPENDIX F—*concld.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

MINOR HEAD "B—ESTABLISHMENTS"—*concld.*

Numbers.	Particulars.	Actuals, 1924-1925.	Budget Estimate, 1925-1926.	Budget Estimate, 1926-1927.	Remarks.
	Contingencies.		Rs.	Rs.	
1	Rents, Rates and Taxes	Rs. 19,09,761 for salaries, establishments, allowances and contingencies.	36,662	24,300	
2	Country stationery and petty bazar supplies ...		4,675	2,385	
3	Postal, telegraph and money order commission charges.		6,650	4,750	
4	Carriage of parcels, treasure and other Government property.		4,030	1,310	
5	Hot and cold weather charges		1,100	300	
6	Supplying drinking water and dusting offices ...		530	265	
7	Law charges		77,000	.....*	* Provision on this account has been made under "A—Work and Acquisition."
8	Medical and Hospital charges		350	.....	
9	Books and Periodicals		3,000	1,410	
10	Printing, Binding and Advertising		44,120	12,720	
11	Purchase and repairs of office furniture (Offices of Direction and Accounts only).		6,000	4,300	
12	Purchase and repairs of tents (Office of Direction)		150	.....	
13	Stationery and forms supplied to the offices of the Directorate of Development by the Yeravda Prison Press and Stationery Department.		25,000	15,000	
14	Telephones		5,200	4,550	
15	Liveries and clothing		3,813	2,360	
16	Miscellaneous		13,690	12,128	
	Total ...		2,31,970	85,778*	* Of this Rs. 29,087 are recoverable.
	Total for B—Establishments ...		9,05,653 7,83,374 2,31,478 2,31,970	7,10,030 5,19,765 1,61,587 85,778	Salaries. Establishments. Allowances and fees. Contingencies.
	Less amount deducted on account of recoveries for part of the offices of the Land Manager, Development Directorate, Land Acquisition Officer for the City of Bombay, the Collector, Bombay Suburban District, and the Superintending Engineer, Housing and Suburban Circle.		1,45,288	2,58,168	
	Net charge debitable to Development Department.		20,07,187 or say 20,07,000	12,18,992 or say 12,19,000	
	Voted ...		.....	10,44,798	
	Non-voted ...		.....	1,74,194	

APPENDIX G.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME".

MINOR HEAD "C—TOOLS AND PLANT".

Details of the Budget Estimates of Tools and Plant under Provincial Civil Works for the year 1926-27.

Item No.	Description of articles.	Revised, 1925-26.	English charges. Total 1926-27.	Indian charges. Total 1926-27.
	Housing and Suburban Circle.	Rs.	Rs.	Rs.
	Tools and Plant	37,990	.....	45,000
	Total ...	37,990	.....	45,000

STATEMENT D.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1926-27.

5, *LAND REVENUE (RESERVED).*

MEMBER IN CHARGE—Honourable Sir CHUNILAL MEHTA.

ITEM 1. Purchase of a new Double Crown Flat-bed machine for the Government Photozinco Press, Poona.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 9,450
Total	.. „ 9,450	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Prior to 1923 there were in all four Litho machines in the Printing Branch of the Photozinco Press. These comprised three Double Crown machines and one Quad Crown machine. In 1923 one of the former broke down completely and has not been in use since. The Quad Crown machine has been in a dilapidated condition in spite of repairs since November 1924 when it broke down. Consequently there are only two Double Crown machines working, which are not sufficient for the work to be done. They are old and worn out and cannot be depended on. It is essential to replace the Double Crown machine which broke down in January 1923, so that the machinery may be adequate. The cost of the new machine is Rs. 9,200 including freight and transit charges, and a further sum of Rs. 250 will be required for customs duty.

Grand Total ..	Recurring	.. Rs.	*Nil.*
	Non-recurring	.. „	9,450

6, *EXCISE (Transferred).*

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 2. Compensation for the plant at the Godhra Distillery and the warehouses dependent on it.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,50,000
Total ..	.. „ 2,50,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The current license issued to Messrs. Dalal, Vakil, Kothawala and Company for the manufacture of country spirit at the Godhra Distillery for supply to the districts of Ahmedabad, Kaira, Panch Mahals and Broach terminates on 31st March 1926. Government have decided not to renew the license, the country spirit required for consumption in the area now served by the distillery being supplied from the Government distillery at Nasik. Under the terms of the license issued to the contractors the plant at the distillery and the warehouses attached to it will have to be taken over by Government at a valuation. The proposed provision is intended to meet this liability.

Grand Total	Recurring	.. Rs. *Nil.*
	Non-recurring	.. „ 2,50,000

9, *REGISTRATION* (*Transferred*).

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 3. Grant of relief to the Sub-registrars who have been blocked at Rs. 80 in the fourth grade.

	Rs.		Rs.
Recurring	1,464	Non-recurring	*Nil.*
Total	1,464	Ultimate cost spread over a period of 11 years.	35,000

Remarks.—At the time of the last revision of the pay of sub-registrars in 1920, 70 men out of a total of 1,61 in the last grade of Rs. 50—3—80 were put on the maximum pay of that grade. As this was a much larger number than could be absorbed in the next higher grade of Rs. 80—5—120 in the normal course of promotion, a large number of men has been stationary at Rs. 80 per mensem for a long time. It has been suggested that the position should be remedied by an amalgamation of the two grades. Government however consider that this would be no real solution of the difficulty since the block in promotion which now occurs at the stage of Rs. 80 per mensem would recur at the stage of Rs. 120 per mensem. Moreover the existing grades have been devised to meet the ordinary conditions in the department and are suitable for the purpose. Government therefore propose to meet the present difficulty by the grant of a personal pay on the scale of Rs. 3—3—12 to those sub-registrars in the IV grade (*a*) who have been stationary at Rs. 80 per mensem for a period of 3 years on 1st March 1926, with effect from that date (*b*) who have been on Rs. 80 per mensem continuously for 3½ years on 1st March 1927, with effect from that date (*c*) who complete 4 years on Rs. 80 in the IV grade after 1st March 1927 with effect from the 1st March following the date on which four years are completed.

2. To prevent anomalies, sub-registrars who are on Rs. 80 in grade III on 1st March 1926 will draw their next increment in that grade from that date and count service for future increments from that date.

3. The personal pay will continue to be drawn after promotion to the third grade till the combined grade pay and personal pay exceeds Rs. 110, when the personal pay will be reduced so that the combined pay will be Rs. 110. The cost of this scheme works out to about Rs. 35,000 spread over a period of 11 years, and the immediate cost during the next year is estimated at Rs. 1,464. Provision has been made for the latter amount in the next year's budget estimates.

		Rs.
Grand Total	Recurring	1,464
	Non-recurring	*Nil.*

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES (Reserved).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

SIND.

(1) PRODUCTIVE.

Great Marakh Canal.

ITEM 4. Constructing an escape for discharging surplus water from Jamwah Tigazo into the Jamrao Canal.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 1,240
Total ..	.. „ 1,240	Ultimate annual recurring	.. „ *Nil.*

Remarks.—During the rainy season although the Great Marakh head regulator is partly or entirely closed, there is always some surplus water going to the tail of the Jamwah Tigazo owing to the sudden closure of the outlets on it and if this is not allowed to pass out through an escape into the Jamrao, it causes breaches in the canal banks and floods the cultivation. At present this surplus is being let into the Jamrao through a culvert in its right bank, but great difficulty is experienced in bunding up the escape every now and then and in preventing the 'Kacha' channel from scouring. It is proposed to line this channel with masonry on the sides and provide the necessary crossings in the service road and the berm.

The work estimated to cost Rs. 1,240 was administratively approved by Government in Government Resolution No. 7048, dated 10th February 1925, and the detailed plans and estimate therefor can be sanctioned by the Executive Engineer, Hyderabad Canals Division.

Fuleli Canal.

ITEM 5. Providing spare spur and chain wheels for the new Jamshoro regulator on the Fuleli Canal.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 1,238
Total ..	.. „ 1,238	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This provision is intended to meet the cost of the spare parts of the regulator, *viz.*, chain pulleys and spur gears for which an indent has been sent to the Director General of Stores, India Office, London. It is absolutely necessary to keep these spare parts in stock in the interest of the working of the regulator. Originally it was intended to meet the cost of these articles from savings on the estimate for the regulator. But the Superintending Engineer, Indus Left Bank Circle, has since reported that the work of the head regulator at Jamshoro has been completed and that the capital account thereof has been closed. The cost of the spare parts in question is therefore now proposed to be charged to the revenue account of the canal. The provision made is therefore absolutely necessary.

(2) UNPRODUCTIVE.

Eastern Nara Works.

ITEM 6. Improving the mouth of the Mithrao Canal.

Recurring	..Rs. *Nil.*	Non-recurring	..Rs. 20,000
Total ..	.. „ 20,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At present the position of the off-take point of the Mithrao Canal above the Makhi regulator is very unsatisfactory in relation to its parent channel. Taking off, as it does, at too oblique an angle, the canal is not able to draw off its legitimate supply; and the main current of the Nara striking at the entrance to the approach to Mithrao, produces heavy scour and tends to make the direction of off-take further oblique. The scoured silt gets deposited on the up and down stream sides of the head regulator and the waterway of the canal is decreased. It is therefore necessary to change the course of the Nara so that Mithrao may take off at right angles to the current. The Nara must be straightened immediately above the Mithrao and the down-stream corner must be pitched with masonry and strong groynes provided on either side of it and in the Nara wherever necessary. The work is very urgent and must be carried out in the ensuing year. It is estimated to cost Rs. 21,671 and the plans and estimate are under consideration of Government.

XIII, IRRIGATION (Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

DECCAN AND GUGARAT.

(2) UNPRODUCTIVE.

Hathmati and Khari Cut Canals.

ITEM 7. Providing a toe wall and an apron wall to the weir across the Hathmati river at Himatnagar.

Recurring	..Rs.	*Nil.*	Non-recurring	..Rs.	25,000
Total ..	.. „	25,000	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The weir whence the Hathmati Canal takes off was constructed in 1873. It is founded on sand stone and its crest is above 23 feet above the bed of the river. The fall of water from this height has, during the course of more than half a century, eroded the rocky bed in a length of 731 feet in front of the weir. This erosion remained undetected so far, as this part remains submerged owing to the sill level of the Railway bridge further downstream being somewhat higher. If the damage is not checked in time, it is feared that it will eventually undermine the weir foundations and endanger its safety. It is therefore proposed to provide a toe wall and to convert the existing hollow formed by the falling water into a water cushion by providing the necessary apron wall. The work is extremely urgent for the safety of the weir and must be taken up early in April next.

Plans and estimate, the latter amounting to Rs. 46,700, have been received from the Superintending Engineer, Northern Circle, but they are being returned to him for certain amendments. They will be sanctioned by Government before the work is commenced.

Kadwa River Works.

ITEM 8. Carrying out improvements to Wadali weir and Channel.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	10,000
Total ..	.. „	10,000	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The present weir and channel require immediate improvements for the proper working of Irrigation Administration. Most of the stored water above the Wadali weir runs to waste under present conditions and irrigation has to be stopped much earlier. The canal has suffered from breaches and if the conditions are not improved there will be loss of canal revenue to Government. It is therefore absolutely necessary to put the weir and canal into thorough working order.

An estimate for the work amounting to Rs. 30,394 is now under consideration of Government.

Grand Total ..	Recurring	Rs.	*Nil.*
	Non-recurring	.. „	57,478

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (Reserved.)

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

A.—IRRIGATION WORKS.

SIND.

Works under the control of the Indus River Commission.

Karachi Canals Division.

ITEM 9. Raising Belo Garko Baphi from mile 1–1, Baghar Left Bank, and Halamanda Baphi Right Bank up to Baghar connecting bund.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 20,000
Total	.. „ 20,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The raising of the present Left and Right Banks of Baghar to standard section up to the point they join the proposed connecting bunds for the head regulator under construction is necessary. Wherever the existing banks are near Baghar and are liable to be eroded, new mangulies have been provided in the estimate. The work is necessary in order to save the country from being flooded. If not done and a breach occurs the probable loss to Government and people will be Rs. 28,000 and Rs. 2,40,000 respectively.

The plans and estimate for the work, which is roughly estimated to cost Rs. 70,000 will be sanctioned shortly.

ITEM 10. Constructing a connecting bund from Dumani East Baphi, Left Bank Baghar, to Halamanda Baphi, Right Bank Baghar.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 15,000
Total	.. „ 15,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Owing to the construction of a new regulator at the head of Baghar, the bunds connecting the regulator with the present banks of Baghar are absolutely necessary to prevent the water overtopping the banks of the Baghar regulator. If not done the figures of loss will be the same as those mentioned under the above item.

The plans and estimate for the work which is roughly estimated to cost Rs. 50,000 will be sanctioned shortly.

ITEM 11. Constructing a new Baphi along southern boundary of Garko Forest.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,000
Total	.. „ 2,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The old Baphi having been heavily damaged by breaches through Baghar Canal during the last inundation a new one is proposed to be constructed to protect the cultivation on the other side of the forest from being damaged by floods.

The plans and estimate for the work which is roughly estimated to cost Rs. 5,300 will be sanctioned shortly.

ITEM 12. Raising and strengthening Panah Baghar Bund, mile 0–0 to 3–0.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 6,000
Total	.. „ 6,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The raising of the banks is very necessary to bring it to standard section, *i.e.*, four feet above H. F. L. which is the minimum with which the embankment can be prevented from being overtopped by the river Indus in floods.

The necessary estimate for the work amounting to Rs. 14,581 has been sanctioned in the Indus River Commission's Resolution No. 36, dated 18th November 1924.

ITEM 13. Raising and strengthening Panah Baghar Bund, miles 6–3 to 11–6.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 10,000
Total	.. „ 10,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made below the above item No. 12 apply to this item also.

The necessary estimate amounting to Rs. 30,131 has been sanctioned in the Indus River Commission's Resolution No. 36, dated 18th November 1924.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr COWASJI JEHANGIR.

ITEM 14. Raising and strengthening Mulchand Shahbundar Bund, miles 14–1 to 18–5.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 6,000
Total	.. „ 6,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The free board of the bund in this length is not 4 feet above the H. F. L. This free board is the minimum with which the embankment can be prevented from being overtopped by the river Indus in floods and hence the raising of the bund is absolutely necessary.

The estimate amounting to Rs. 15,579 has been sanctioned in the Indus River Commission's Resolution No. 44, dated 6th December 1924.

ITEM 15. Raising and strengthening Kokawari Bund, miles 0–2 to 2–0.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 6,000
Total	.. „ 6,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made under item 14 above apply to this item also.

The necessary estimate amounting to Rs. 12,873 has been sanctioned in the Indus River Commission's Resolution No. 39, dated 18th November 1924.

ITEM 16. Raising and strengthening Kokawari Bund, miles 6–7 to 8.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 6,000
Total	.. „ 6,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made under item 14 above apply to this item also.

The necessary estimate amounting to Rs. 12,847 has been sanctioned in the Indus River Commission's Resolution No. 51, dated 23rd December 1924.

Begari Canals Division.

ITEM 17. Strengthening Gouspur loop by bringing it up to the standard section.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 16,600
Total	.. „ 16,600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In the cold weather of 1924-25 the Gouspur loop was strengthened and raised, but owing to shortage of funds sufficient money could not be provided and the loop could not be built to standard section. The Gouspur loop is now on the front line of defence and protects a very large and important tract of country. It is therefore extremely necessary and very urgent that this bund should be brought to the standard section with the least avoidable delay.

The work is roughly estimated to cost Rs. 16,600 and full provision has been made for it. The detailed plans and estimate are under preparation and will be sanctioned by the Indus River Commission when ready.

ITEM 18. Raising and strengthening Right Bank Bund, Begari Canal.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 4,000
Total	.. „ 4,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This bund requires raising in some places to give 4 feet free board above the H. F. L., also as a result of very heavy wave wash the slopes have been very badly damaged and will require to be filled in and remade. This work which will cost about Rs. 4,000 is essential as in addition to being a river bund it also guards the Begari Canal which supplies water to crops worth nearly a crore of rupees and produces Government revenue of about Rs. 7 lakhs every year.

The work is roughly estimated to cost Rs. 4,000 and detailed plans and estimate are under preparation.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

Fuleli Canals Division.

ITEM 19. Raising and strengthening Hajipur Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 30,000
Total	.. „ 30,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This work is necessary to bring the bund to the standard section as required by the Indus River Commission specifications. The present free board is only 2½ feet above the H. F. L. and it is absolutely necessary to raise it to the full height of 4 feet for protection of the low lying country on the rear side of the bund. The side slopes of the bund are also not of the standard section and the front slopes have specially been cut up in many places owing to heavy wave wash in this and previous years. The bund therefore is not sufficiently strong to withstand the pressure of a heavy inundation and there will be grave risk of serious damage to the low lying country behind the bund if this work is not carried out before the next abkalani.

The work is roughly estimated to cost Rs. 32,800 and detailed plans and estimate are under preparation.

ITEM 20. Raising and strengthening 1st mile loop *ex* Hajipur Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 11,900
Total ..	.. „ 11,900	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made under item 19 above apply to this item also. The work is roughly estimated to cost Rs. 11,900 and detailed plans and estimate are under preparation.

ITEM 21. Raising and strengthening Budka loop *ex* Hajipur Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 18,600
Total ..	.. „ 18,600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made under item 19 above apply to this item also. The work is roughly estimated to cost Rs. 18,600 and detailed plans and estimates are under preparation.

ITEM 22. Raising and strengthening Jamshoro Loop Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 5,500
Total ..	.. „ 5,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As stated against item 19 it is absolutely necessary to raise this bund up to the standard section of 4 feet above the H. F. L. Owing to financial stringency this could not be done in the past. The work is roughly estimated to cost Rs. 5,500 and detailed plans and estimate are under preparation.

ITEM 23. Raising and strengthening Berwari Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 7,500
Total ..	.. „ 7,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made under item 22 above apply to this item also. The work is roughly estimated to cost Rs. 7,500 and detailed plans and estimate are under preparation.

ITEM 24. Raising and strengthening Gidu and Malb Bunds.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 11,000
Total ..	.. „ 11,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The remarks made under item 22 above apply to this item also. The work is roughly estimated to cost Rs. 11,000 and detailed plans and estimate are under preparation.

ITEM 25. Constructing dry stone pitching along Hajipur Bund.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 11,600
Total ..	.. „ 11,600	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It is necessary to provide pitching for those portions of the bund which are exposed to a heavy wave wash in order to avoid breaches and thereby to save the recurring expenses on earthwork.

The work is approved and the necessary detailed estimate amounting to Rs. 11,643 has been sanctioned in the Indus River Commission's Resolution No. 59, dated 5th October 1925.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 26. Constructing dry stone pitching along Jamshoro front Bund.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 10,000
Total	„ 10,000	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The existing pitching on the Jamshoro front bund falls every year owing to the action of wave wash below the pitching when the river is low, necessitating heavy annual expenditure in resetting the pitching. Provision is therefore now made for pitching right down to the toe of the bund.

The work is roughly estimated to cost Rs. 10,000 and detailed plans and estimates are under preparation.

Nasrat Canals Division.

ITEM 27. Constructing proposed Left Bank bund line.

Recurring ..	Rs. *Nil.*	Non-recurring ..	..Rs.1,00,000
Total	„ 1,00,000	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The construction of this chain of embankments on the Left Bank of the river from Khairpur State boundary to Hyderabad is essentially necessary for safeguarding the country against being flooded in times of high inundation. During the *abkalani* of 1924 the urgency of this line of bunds was brought forcibly to the front owing first of all to a serious breach in the Dad feeder which was closed with extreme difficulty, secondly by the river floods breaching right across the Dad Canal, thirdly by the Banks of the Herbertwah being overtopped and lastly by the serious flooding in the Sakrand taluka. These various floods caused much damage to cultivation and house property and at one time it was feared that the safety of the North Western Railway main line was endangered. In order to prevent repetition of these and worse disasters the construction of this bund line is considered extremely necessary and urgent.

The necessary plans and estimates have already been prepared and are under consideration of the Indus River Commission. The work is roughly estimated to cost Rs. 3,00,000.

ITEM 28. Raising Naulakhi-Dad bund to bring it to standard section.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 10,760
Total	„ 10,760	Ultimate annual recurring ..	„ *Nil.*

Remarks.—During the times of high inundation there is every possibility of the existing bund being overtopped in its lower portions. It is therefore to safeguard the country against the impending danger of being flooded on any future occasion that it is proposed to raise the bund, where it is low, to the standard section of 4 feet above the H. F. L. The work is thus considered essentially necessary.

The necessary estimate amounting to Rs. 10,776 has been sanctioned in the Indus River Commission Resolution No. 47, dated 4th July 1925.

DECCAN AND GUJARAT.

Ahmedabad Division.

ITEM 29. Providing an inlet barrel of 2 feet diameter in the Khari Bank to drain off water accumulating against it and the Eastern Bank of the Naika Reservoir at Channidra, taluka Matar.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 680
Total ..	„ 680	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The water that accumulates causes not only damage to the crops, but is a source of danger to the Khari Bank against which it stands. The inlet proposed would hence not only remove the long standing complaints of the cultivators, but would go to increase the supply of the Khari, on which the Kalambandi villages depend so much.

The work was approved by the Superintending Engineer, Northern Circle, and the necessary estimate amounting to Rs. 682 has been technically sanctioned by the Executive Engineer, Ahmedabad Division.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 30. Providing an inlet barrel of 2′ diameter in the eastern bank of the Naika Reservoir at Channidra, taluka Matar.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	585
Total	.. „	585	Ultimate annual recurring	.. „	*Nil.*

Remarks.—At present there is no outlet to the water collecting on the land between the Banks of the Kharola and the Khari river and the eastern bank of the Channidra Reservoir. The accumulation of water gives rise to complaints from the cultivators, whose fields get submerged and crops damaged. To remove these complaints and further troubles in the shape of civil suits it is proposed to provide a barrel inlet of 2′ diameter in the eastern bank of the Naika reservoir. This would not only relieve the flooded low lands but the water would be advantageously used in filling up the Naika reservoir.

The work was approved by the Superintending Engineer, Northern Circle, and the necessary estimate amounting to Rs. 585 has been technically sanctioned by the Executive Engineer, Ahmedabad Division.

ITEM 31. Providing 15″ diameter outlet at the head of the Mathur Bhawan's channel in the Kharola branch of the Khari river, Taluka Matar.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	445
Total	.. „	445	Ultimate annual recurring	.. „	*Nil.*

Remarks.—At present water is taken by making a cut in the canal bank. This gives rise to waste of water as well as to its unfair distribution and quarrels arise in consequence among the interested cultivators in Kalambandi villages. To put a stop to this, it has been decided in consultation with the Collector of Kaira to provide the proposed outlet.

The work was approved by the Superintending Engineer, Northern Circle, and the necessary estimate amounting to Rs. 444 has been technically sanctioned by the Executive Engineer, Ahmedabad Division.

ITEM 32. Providing a regulator of 2 openings of 4′ span to Amba tank at Khokhra Mehmedabad, Taluka South Daskroi.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	800
Total ..	.. „	800	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The tank has no masonry regulator. It is proposed to construct one to facilitate impounding of water to a depth of 2½′ as well as for letting it out—an operation at present managed by means of a temporary earthen bund which involves the trouble and expense of having to be put up and dismantled every year.

The work was approved by the Superintending Engineer, Northern Circle, and the necessary estimate amounting to Rs. 800 has been technically sanctioned by the Executive Engineer, Ahmedabad Division.

ITEM 33. Constructing a masonry inlet in the bund at Sodhi in Dhandhuka Taluka.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	390
Total	.. „	390	Ultimate annual recurring	.. „	*Nil.*

Remarks.—A masonry inlet is absolutely necessary for preventing the earthen bund from being damaged by the action of flood water of the Pinjaria river and also for providing facilities to the villagers to fill in the Gam tank which is at present filled every year by making a cut in the bund—an arrangement not only troublesome and expensive but also very unsatisfactory as it leads to weakening the tank bund.

The work was approved by the Superintending Engineer, Northern Circle, and the necessary estimate amounting to Rs. 390 has been technically sanctioned by the Executive Engineer, Ahmedabad Division.

Kaira and Panch Mahals Division.

ITEM 34. Survey and preparation of plans and estimates for (*i*) a reservoir on the Panam river near Lunawada including the necessary canal lines, and (*ii*) reservoirs on the Watrak river near Magodi and Mehmedabad including the necessary canal lines.

Recurring	.. Rs.	*Nil.*	Non-recurring ..	.. Rs.	20,000
Total	.. „	20,000	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The question of these surveys and preparation of plans and estimates for these projects was discussed along with certain other proposals at a conference held in Poona in May

1925 at which Rao Saheb Desai, M.L.C., Mr. C. T. Dalal (Chief Engineer in His Exalted Highness the Nizam's Dominions), Superintending Engineer, Northern Circle, and the Secretary to Government, Public Works Department, were present. It was decided at that conference that the work of carrying out surveys and preparation of the projects should be undertaken at an early date. These schemes, if taken in hand and completed, will have a great protective value against water scarcity now prevailing in the Kaira District and will fill up almost all the tanks within the area during the rains. Moreover by the construction of these projects, the level of the subsoil water will be considerably raised and there will be a good deal of well irrigation, which though already practised in this part of the country seems to be failing owing to sub-soil water level going down.

An estimate amounting to Rs. 20,000 for these surveys has been prepared and will be sanctioned as soon as the opinion of the Revenue authorities on the projects which has been called for is received. As the surveys will pass through the territories of certain Native States their permission will be obtained before the survey work is taken in hand.

West Khandesh Division.

ITEM 35. Providing a head regulator in the screen wall of Malpur channel.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 1,460
Total	.. „ 1,460	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Owing to floods in the river and constant flow in the channel, the lining was and the channel itself are greatly damaged and some expenditure has to be incurred every year for their repairs without which the irrigators would not get water. In order to save this annual charge on repairs it is proposed to provide a head regulator in the screen wall. The work is necessary in the interest of Government revenue and requires to be taken up as soon as possible.

An estimate amounting to Rs. 1,469 has been administratively approved by the Superintending Engineer, Central Circle, and it will be technically sanctioned by the Executive Engineer, West Khandesh Division.

Special Irrigation Division.

ITEM 36. Nandur-Khandala Drainage Scheme.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This is a drainage scheme on the Pravara Left Bank Canal between distributaries Nos. 5 and 6 and is estimated to cost Rs. 24,874 yielding a return of 9·5 per cent. on its cost. The present spoilt area is only 190 acres but the damage is rapidly spreading and if immediate steps to prevent this are not taken the damage will eventually extend to over 400 acres. While drainage is easy, reclamation of lands becomes increasingly difficult the longer the drainage is delayed. Time taken to reclaim being roughly proportional to time during which damage has been occurring. It is very necessary therefore to take the reclamation in hand as early as possible.

The plan and estimate for the work have been sanctioned by Government in their Resolution No. 7178, dated 12th October 1925.

Grand Total ..	Recurring	.. Rs.	*Nil.*
	Non-recurring	.. „	3,37,820

22, GENERAL ADMINISTRATION (Reserved).

MEMBER IN CHARGE—Honourable Sir HENRY LAWRENCE.

ITEM 37. Entertainment of additional establishment for the Outside Audit Department.

Recurring	.. Rs. 12,000	Non-recurring	.. Rs. *Nil.*
Total	.. ,, 12,000	Ultimate annual recurring	.. ,, 16,670

Remarks.—During his visit to Bombay in 1923 the Auditor General suggested the desirability of widening the scope and efficiency of audit in the case of Bombay City audits. Subsequently the whole question of audit was fully investigated by the Accountant General who made proposals to relieve the Examiner, Local Fund Accounts, of the audits in the City of Bombay and of the Karachi and Aden Port Trust Accounts and to place the latter under a separate Examiner. The post of Examiner, Outside Audit Department, was accordingly created in November 1924. At the time of taking over charge of the post, the Examiner was informed that his first duty would be to make a detailed survey of all the work to be done, determine how far the work done so far should be curtailed, modified or amplified and put up proposals. These investigations have now been completed and the Accountant General has submitted proposals for the required staff. The existing staff under the Examiner, Outside Audit (surrendered by the Examiner, Local Fund Accounts), and the proposed staff are as shown below :—

Present staff.	Proposed staff.
5 Senior Auditors on Rs. 220—20—500 per mensem each.	9 Senior Auditors on Rs 220—20—500 per mensem each.
17 Junior Auditors on Rs. 60—8—140—6—230 per mensem each.	17 Junior Auditors on Rs. 60—8—140—6—230 per mensem each.
6 Peons on Rs. 27 per mensem each.	10 Peons on Rs. 27 per mensem each.

Thus an additional staff of 4 Senior Auditors and 4 peons is required for the Outside Audit Department. At present there is no special staff for the audit of accounts of the Port Trust, Settlement and Cantonment funds at Aden. The accounts of the Bombay Port Trust also require more efficient audit, as some Departments of the Trust such as Railways, etc., whose receipts amount to Rs. 27 lakhs a year are not audited at all and it is necessary to have a detailed audit of the railway and other receipts. Similarly in the case of the City Improvement Trust and the Small Causes Court, more detailed audit of the accounts than at present is necessary. The works expenditure in the former amounts to more than 1½ crores of rupees per year on an average and the expenditure in the latter is about 23 lakhs. The additional staff is therefore required to cope with the increase in work and for more efficient audit. The proposals for the additional staff have already been approved by the Auditor General. According to the present arrangements, the extra cost on account of the additional establishment will be shared between the Local Government and the Government of India in the proportion of 3 : 1. The extra cost on account of the additional staff at the average rates of pay will be Rs. 20,228 including travelling allowance of about Rs. 500. Out of this charge an amount of Rs. 15,171 (*viz.* ¾th of the charge) is to be borne by this Government, the rest, *viz.*, ¼th share, being debitable to Central Revenues. Besides, the provincial revenues will have to bear a charge of Rs. 1,500 per year on account of ¾th share of the rent payable for the use of the main office building by Outside Audit Department which is calculated approximately at Rs. 2,000 in all. The total extra average cost therefore stands at Rs. 16,671 per annum or Rs. 16,670 in round figures. The total cost of the establishment at the initial rates of pay amounts to Rs. 12,356 including the travelling allowance of Rs. 500 mentioned above. The provincial share of this cost would be Rs. 9,267 and with the addition of Rs. 1,500 on account of rent it would be Rs. 10,767. It is proposed to provide Rs. 12,000 in the next year's budget as some hands with previous experience of the audit work will be required and it may not be possible to entertain all Auditors on initial rates of pay.

ITEM 38. Entertainment of additional establishment for the Local Audit Department.

Recurring	.. Rs. 17,390	Non-recurring	.. .. Rs. *Nil.*
Total	.. ,, 17,390	Ultimate annual recurring	.. ,, 32,181

At present the Local Audit Department carries out only a " test " audit of the educational accounts of local authorities, *i.e.*, the accounts of three months only are examined in detail, the remainder of the accounts being examined generally. In view of the greater liberty given to local authorities under the Bombay Primary Education Act, 1923, and the rules issued by Government under that Act, it is essential that a complete audit of the educational accounts of

local authorities should be made in future. This entails the following additional charges on account of increase of establishment in the Local Audit Department :—

	Immediate extra cost per year.	Average extra cost per annum.
	Rs.	Rs.
(*a*) Entertainment of 4 Senior Auditors on Rs. 220—20—500 each (388—average cost of the grade)	10,560	18,624
(*b*) Entertainment of 4 Junior Auditors on Rs. 60—8—140—6—230 each (Rs. 130 5/6 average cost)	2,880	6,280
(*c*) Entertainment of 2 Audit clerks including a typist in the Central Office on Rs. 60—8—140—6—230 each (130 5/6 average cost)	1,440	3,140
(*d*) Conversion of a Record Clerk's appointment on Rs. 30—1½—45—1—60 (Rs. 42½ average cost) into one on Rs. 60—8—140—6—230 (Rs. 130 5/6 average cost)	*Nil.*	1,060
(*e*) Entertainment of 4 clerks on account of leave and training reserve on Rs. 60—8—140—6—230 each	2,880	6,280
(*f*) Entertainment of 4 peons on Rs. 15 (pay Rs. 9 *plus* Rs. 6 temporary and provisional allowance) in the mofussil for the four circles to be newly created	720	720
(*g*) Entertainment of temporary peons up to a limit of five when absolutely required in leave vacancies on the same rates of pay as are admissible to permanent peons	504	504
Total ..	18,984	36,608
(*h*) Travelling allowance for four circles	5,000	5,000
(*i*) Contingencies—		
Ordinary expenditure 900		
Stamps 400		
——	1,300	1,300
Grand Total ..	25,284	42,908

The extra cost next year (for eleven months) comes to Rs. 23,177. Under the existing arrangement the cost of the Local Audit Department is shared between the local Government and the Government of India in the proportion of 3 : 1. The provision to be made in the Provincial Budget for next year therefore comes to ¾ths of Rs. 23,177 = Rs. 17,382¾. A provision of Rs. 17,390 is accordingly made in next year's estimates.

ITEM 39. Grant of local and house rent allowances to certain establishments at Thana and Poona.

Recurring	.. Rs. 10,100	Non-recurring	.. Rs. *Nil.*
Total	.. ,, 10,100	Ultimate annual recurring	.. ,, 10,100

Remarks.—For the last two years there have been demands for the grant of local or house rent allowance to the non-gazetted establishments stationed at Poona and Thana. Government have very carefully examined the question in the light of the various statistics and have come to the conclusion that non-gazetted establishments on pay up to Rs. 100 per mensem at Poona require some relief and they therefore propose to grant to them a house rent allowance of Rs. 5 per mensem. It is also proposed to revise the existing local allowance at Thana as shown below :—

Present Allowance. Per mensem. Rs.		Proposed Allowance. Per mensem. Rs.	
On pay below Rs. 20	5	On pay up to Rs. 40 ..	20 per cent.
On pay from Rs. 20 to Rs. 49 ..	15 per cent.	On pay from Rs. 41 to Rs. 60	15 ,,
On pay from Rs. 50 to Rs. 100	12 ,,	On pay from Rs. 61 to Rs. 100	12 ,,
On pay from Rs. 101 to Rs. 200	10 ,,	On pay from Rs. 101 to Rs. 200	10 ,,

22, GENERAL ADMINISTRATION (Reserved)—concld.

MEMBER IN CHARGE—Honourable Sir HENRY LAWRENCE.

The total cost on account of these proposals is estimated at Rs. 55,550 per annum. This amount has been distributed under the following heads :—

		Rs.
5,	Land Revenue	8,840
8,	Forest	1,920
9,	Registration	180
22,	General Administration	10,100
24,	Administration of Justice	6,400
25,	Jails	620
26,	Police	3,700
31,	Education	3,820
32,	Medical	1,490
33,	Public Health	1,380
34,	Agriculture	4 380
41,	Civil Works (P. W. D.)	10,920
46,	Stationery and Printing	1,800
		55,550

The amount required under the head 22, General Administration is Rs. 10,100 and this has been entered in the statement.

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU.

ITEM 40. Creation of a post of Assistant Superintendent in the office of the Secretary to the Legislative Council.

Recurring	Rs. 1,320	Non-recurring	Rs. *Nil.*
Total	„ 1,320	Ultimate annual recurring	„ 2,547

Remarks.—As the permanent clerical staff of the Secretary to the Legislative Council is unable to cope with the steadily increasing work of that office, it is proposed to strengthen that office by the appointment of an Assistant Superintendent on Rs. 120—15—255. The procedure hitherto followed of deputing a clerk to the Council office from the Legal Department for a month and a half before the date of each session of the Legislative Council has been found unsatisfactory. The necessity of appointing a permanent clerk who could continuously, throughout the year, devote himself exclusively to Council work has been felt, and it is proposed to create the appointment as soon as possible, and provision for 11 months has therefore been made in the next year's budget. A large saving to Government has recently been made in the Legal Department by the abolition of the post of Assistant Remembrancer of Legal Affairs, who was also Secretary to the Legislative Council.

Grand Total	Recurring	Rs. 40,810
	Non-recurring	*Nil.*

24, ADMINISTRATION OF JUSTICE—(Reserved).

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU.

ITEM 41. Reorganisation of Office establishment of the Chief Presidency Magistrate, Bombay.

Recurring	..Rs.	6,950	Non-recurring	.. Rs.	*Nil.*
Total	.. „	6,950	Ultimate annual recurring	.. „	8,930

Remarks.—The Chief Presidency Magistrate has represented the urgent necessity of a Registrar to supervise the greatly increased work of the Courts of the Presidency Magistrates including the Honorary Presidency Magistrates. He has pointed out that for the last 20 years the Courts have increased from 4 to 6 Stipendiary and have included besides 4 Courts of Honorary Presidency Magistrates. There has at the same time been an increase both in the volume and importance of the judicial work of the Presidency Magistrates. The President of the Society of the Honorary Presidency Magistrates has also more recently urged the need of more effective supervision over the establishments placed at the disposal of the 4 Honorary Presidency Magistrates' Courts. The present arrangement is to depute the necessary number of clerks of the permanent establishment to do the extra work in the Honorary Presidency Magistrates' Courts in consideration of duty allowances varying from Rs. 70 to Rs. 35 a month. The extra expenditure is far more than covered by the fines. The recoveries in 1924 exceeded Rs. 2 lakhs from the Courts of the Honorary Presidency Magistrates. It is proposed therefore to appoint a Registrar on Rs. 650—50 2—850 equal to the salary of the Registrar of the Small Causes Court whose duties shall include supervision of the establishments both of the 6 Stipendiary and the 4 Honorary Presidency Magistrates' Courts. It is proposed to give him a conveyance allowance of Rs. 100 a month to enable him to visit regularly all these Courts. An Assistant Registrar will be given to him in view of the great increase of his responsibility and work by reducing the post of Chief Clerk on Rs. 350—25—500 to an extra Senior Judicial Clerk's post of Rs. 250—10—300 and providing for special pay of Rs. 50 a month to the Senior Judicial Clerk selected for this particular work.

The Chief Presidency Magistrate has further represented that a large amount of his time is spent in routine work of a magisterial nature, such as, attesting powers of attorney, affidavits, declarations, executing commissions and furnishing certificates of identification and heirship, which might well be performed by a competent Registrar with a view of saving the time available for him for regular magisterial work in Court. It is proposed therefore to confer on the Registrar magisterial powers for the performance of such magisterial work, not being regular trials, as might be referred to him by the Chief Presidency Magistrate. The proposals have been approved by the High Court.

Grand Total	Recurring	..Rs.	6,950
	Non-recurring	.. „	*Nil.*

25, JAILS AND CONVICT SETTLEMENTS (*Reserved*).

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU.

ITEM 42. Construction of a manual training hall in the Criminal Tribes Settlement at Hubli.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 6,000
Total	.. „ 6,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In order to enable settlers to earn their living the type of education given to the children in settlement schools is of a technical nature, such as manual training, drawing, paper sloyd, wood sloyd work, etc. This kind of work has proved very successful and has been found very useful in a place like Hubli where mills are not numerous. The proposed hall is therefore a necessity. The present hired room outside the settlement is wholly unsuitable.

ITEM 43. Improvement to the existing barbed wire fencing to the Criminal Tribes Settlement at Gadag.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 2,500
Total	.. „ 2,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This work is necessary to make the settlement escape proof.

ITEM 44. Quarters for the staff of the Criminal Tribes Settlement at Hubli.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 7,500
Total	.. „ 7,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The item consists of a pair of Settlement Inspector's quarters and quarters for 4 peons. The staff should be on settlement grounds for efficient management as hired buildings are not available in the near vicinity.

ITEM 45. Minor works and special repairs.

Recurring	.. Rs. 4,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 4,000	Ultimate annual recurring	.. „ 4,000

Remarks.—The amount is required to carry out works costing less than Rs. 500, special repairs and unforeseen building works.

ITEM 46. Grant of compensatory allowance to the warder establishments of the prisons at Thana, Ahmedabad and in Sind.

Recurring—		Non-recurring	.. Rs. *Nil.*
(*a*) Thana ..	.. Rs. 4,216		
(*b*) Ahmedabad	.. „ 3,564		
(*c*) Sind (including five prisons)	„ 10,329		
Total ..	.. „ 18,109	Ultimate annual recurring	.. Rs. 19,756

Remarks.—The Indian Jails Committee has pointed out that 'it is beyond dispute that the conditions of service in the Jail Department are more rigorous and less attractive than those in most other Departments and in particular than those of the Police' and has laid down the principle that 'the warder's pay should be distinctly better than that given to the Police'. The Police are at present given compensatory allowance on a varying scale partly on account of high cost of living and partly on account of arduous duties at places mentioned above. The scale of the allowance at present granted to the police is at the rate varying from Rs. 7 to Rs. 10 per mensem at Thana, from Rs. 3 to Rs. 5 at Ahmedabad, Rs. 5 at Karachi, Rs. 3 at Hyderabad and Rs. 2 at Sukkur and Shikarpur, and it is proposed to extend the same to the warders.

The pay of the head warders and warders ranges between Rs. 20 and Rs. 65 per mensem and is nearly the same as that of the police. The warders have a grievance in not getting the allowance given to the police and difficulty has been experienced on this account in recruiting a suitable type of warders.

ITEM 47. Opening of a new prison at Shikarpur.

Recurring	.. Rs. 10,765	Non-recurring	.. Rs. 5,000
Total	.. „ 15,765	Ultimate annual recurring	.. „ 10,958

Remarks.—The accommodation in Sind prisons is for 2,200 prisoners while the actual prison population is about 3,400 prisoners. With a view to relieve this serious overcrowding, especially in the Sukkur prison where accommodation is for 386 prisoners while the number

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU.

of prisoners has risen to 784 which may result at any time in an epidemic, it has been decided to re-convert the present sub-jail at Shikarpur into a prison for 356 prisoners. The Legislative Council has already sanctioned a supplementary grant for the necessary alterations to the buildings, and the prison will be re-opened from the ensuing financial year.

The extra expenditure for this prison will be mainly the cost on account of the pay of the additional staff, which will be of the same strength as that sanctioned for a prison of corresponding capacity. The cost of the pay of staff including a part-time Superintendent on a Jail allowance of Rs. 100 per mensem comes to Rs. 13,572 per annum. Deducting the cost of Rs. 2,952 per annum of the present staff of the sub-jail, the total extra annual recurring expenditure comes to Rs. 10,620 and a budget provision of Rs. 9,735 for 11 months has been entered. An additional amount of Rs. 1,030 is also required for other items such as travelling allowance and uniform of warders.

A non-recurring provision of Rs. 5,000 is required for the initial expenses incidental to the re-opening of the prison. The dietary and clothing charges of the prisoners will be met from the provision made for the purpose for the other prisons from which prisoners will be transferred to the Shikarpur prison.

Grand Total ..	Recurring ..	Rs.	32,874
	Non-recurring ..	„	21,000

26, POLICE (Reserved).

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU.

ITEM 48. Increase in strength of the G. I. P. Railway Police force owing to the remodelling of the Victoria Terminus Station and the electrification of Railway Suburban Lines, etc.

Recurring	.. Rs. 32,285	Non-recurring	.. Rs. *Nil.*
Total	.. ,, 32,285	Ultimate annual recurring	.. ,, 38,336

The whole scheme for the increase in strength of the G. I. P. Railway Police owing to the remodelling of the Victoria Terminus Station and electrification of Railway Suburban lines, etc., at Bombay was put before the Legislative Council last year. According to that scheme the following total additional staff was necessary on the G. I. P. Railway :—

1 Sub-Inspector.	1 Police Prosecutor.
2 Sergeants.	14 Head Constables.
63 Constables.	5 Puttawallas.

Out of this staff the sanction of the Legislative Council was obtained to the following staff in the year 1925-26 as a first instalment :—

1 Sub-Inspector.	5 Head Constables.
26 Constables.	4 Puttawallas.

As it is anticipated that the alterations consequent on the remodelling of the Victoria Terminus Station will be complete early in 1926, the remainder of the staff mentioned below will have to be entertained on the G. I. P. Railway, with effect from the next year :—

1 Police Prosecutor.	37 Constables.
2 Sergeants.	1 Puttawalla.
9 Head Constables.	

The total actual cost on account of pay and allowances of this staff, amounts to Rs. 35,220 per annum, and the amount of Rs. 32,285 on account of pay and allowances of that staff for 11 months (*i.e.*, from 1st April 1926 to 28th February 1927) as shown in detail below has been provided in the next year's budget :—

1 *Police Prosecutor.*

	Cost per mensem. Rs.
Pay { 320—20—400 selection grade / 200—10—300. / Efficiency bar. / 90—10—180. }	90
House rent Rs. 21 per mensem	21
Conveyance allowance Rs. 25 per mensem	25
Average travelling allowance Rs. 40 per mensem	40
Total ..	176

2 *Sergeants.*

Pay Rs. (150—5—200 each)	300
House rent Rs. 75 per mensem each	150
Local allowance Rs. 25 per mensem each	50
Clothing capitation grant (Rs. 48 per annum each)	8
Conveyance allowance Rs. 15 per mensem each	30
Total ..	538

9 *Head Constables of IV Grade.*

Pay Rs. 28 per mensem each	252
Literacy allowance of Rs. 2 per mensem each	18
Clothing capitation grant of Rs. 18 per annum each	14
House rent Rs. 10 per mensem each	90
Average Travelling allowance Rs. 10 per mensem each	90
Compensatory allowance at Rs. 8 to 8 Head Constables and Rs. 5 to 1 Head Constable at Kalyan	69
Allowance at Rs. 3 per mensem to one head Constable writer	3
Total ..	536

26, POLICE (*Reserved*)—concld.

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU.

	Rs.
37 *Constables.*	
Pay (20—½—1/7—2/10)	740
Compensatory allowance Rs. 7 per mensem each	259
Literacy allowance Rs. 2 per mensem each	74
Clothing capitation grant of Rs. 18 per annum each	55
House rent Rs. 7 per mensem each	259
Average travelling allowance Rs. 7 per mensem each	259
Allowance of Rs. 2 per mensem to each of the two writer Constables ..	4
Plain clothes allowance of Rs. 3 per mensem to each of the 6 Constables ..	18
Total ..	1,668
1 *Puttawalla.*	
Pay Rs. 15 per mensem at Kalyan	15
Clothing and washing charges at Rs. 1·12 per mensem	1·12
Total ..	16·12
Grand Total ..	2,934·12
or say	2,935
in round figure per mensem	
× 11 months.	
	32,285
Grand Total .. { Recurring	32,285
Non-recurring	*Nil.*

31, EDUCATION (Transferred).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 49. Increase in the contract grant of the Deccan College, Poona.

Recurring	.. Rs.	650	Non-recurring	.. Rs.	*Nil.*
Total	.. „	650	Ultimate annual recurring	.. „	650

Remarks.—The Military (Sanitary) authorities have complained about the insanitary condition of the college compound and amongst other things they have specially drawn attention to the quick removal of night soil, urine and latrine water. The present practice is that the Municipal cart removes the night soil once a day and the latrine water is sprinkled on the open ground in the compound. This arrangement is not satisfactory. The Municipality is ready, if a special treatment is wanted, to supply on hire a night soil cart for the entire use of the college on payment of Rs. 60 per mensem. As a sum of Rs. 120 is paid to the Municipality by the College every year an additional amount of Rs. 600 per annum is required. A further amount of Rs. 50 is also required for crude Kerosine oil for treating the privy pans and the gutters of the latrines. The proposed provision of Rs. 650 is therefore necessary.

ITEM 50. Additional charges in connection with the Central Urdu Girls' School, Poona.

Recurring	..Rs.	1,485	Non-recurring	..Rs.	900
Total	.. „	2,385	Ultimate annual recurring	.. „	1,620

Remarks.—The present building is found to be insanitary and inadequate for the needs of the Central Urdu Girls' School, Poona, and the hostel attached to it. A suitable building is not likely to be secured for a monthly rent of less than Rs. 200. It is therefore necessary to raise the present allotment of Rs. 75 for rent of the School to Rs. 200 per mensem. The hostel of the school is also badly in need of additional utensils, furniture, etc. An additional sweeper on a monthly pay of Rs. 10 is required to keep the premises of the school, especially the latrines and bath rooms, in a sanitary condition. The necessary provision as indicated below has therefore been made in the budget for 1926-27 for all these purposes :—

	Recurring. Rs.	Non-recurring. Rs.
(1) Provision for additional rent of the school for 11 months at Rs. 125 per mensem	1,375	..
(2) Purchase of utensils, furniture, etc., for the hostel ..	..	900
(3) Entertainment of a sweeper on Rs. 10 per mensem for 11 months	110	..
Total ..	1,485	900

ITEM 51. Additional charges in connection with the duplication of the Middle School classes in the Broach High School.

Recurring	..Rs.	1,480	Non-recurring	... Rs.	*Nil.*
Total	.. „	1,480	Ultimate annual recurring	.. „	4,490

Remarks.—A scheme for the construction of a Middle and Commercial School and Sanitary Museum Hall in connection with the R. S. Dalal High School, Broach, for which a donation of Rs. 78,000 was given by Mr. Dinshaw Bomanji Vakil of Broach, has been approved by Government and the requisite buildings are now ready. The scheme involves the duplication of the Middle School classes in the High School, *i.e.*, the opening of an additional class under standards I to III respectively. The present staff is quite inadequate to cope with the increased number of classes and the following additional charges are, therefore, necessary with effect from the 1st June 1926 :—

	Provision for 9 months for 1926-27. Rs.
(*a*) 1 graduate teacher on Rs. 70—5—140—10—200 per mensem ..	630
(*b*) 2 third year trained Vernacular teachers on Rs. 40—2—80 per mensem *plus* duty allowance of Rs. 5 per mensem to each	810
(*c*) Contingent charges for 9 months at the rate of Rs. 50 per annum ..	40
Total ..	1,480

31, EDUCATION (Transferred)—concld.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 52. Building grant to the Bombay Municipality.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 68,597
Total	.. „ 68,597	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The amount is required for the payment of the balance of the building grant due to the Bombay Municipality in connection with the "*ten lakhs programme*" for providing adequate accommodation for some of the municipal primary schools in Bombay City. Owing to financial stringency no provision could be made in the budget for the last three years. However towards the close of the year 1923-24 a grant of Rs. 38,636 was paid to the Municipality from savings in the grants under "31-Education". Similarly a sum of Rs. 45,000 was again paid to the Municipality at the end of the year 1924-25, thereby reducing the balance of the building grant due to the Municipality to Rs. 68,597.

ITEM 53. Appointment of a part-time teacher in Arabic in the Anglo-Urdu High School, Poona.

Recurring	.. Rs. 270	Non-recurring	.. Rs. *Nil.*
Total	.. „ 270	Ultimate annual recurring	.. „ 360

Remarks.—In the view of the growing demand for the teaching of Arabic on the part of the Mahomedan Community and the increasing number of students in the Anglo Urdu High School, Poona, desirous of taking Arabic as their second language, it is proposed to entertain a part-time non-pensionable teacher in Arabic on Rs. 30 per mensem in the School with effect from the 1st June 1926. A provision of Rs. 270 will be required for the purpose in the budget for 1926-27.

Grand Total ..	Recurring	.. Rs.	3,885
	Non-recurring	.. „	69,497

32, MEDICAL (Transferred).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 54. Payment of leave salary to Dr. E. Turner Watts.

Recurring	.. Rs. *Nil.*	Non-recurring ..	..Rs. 8,810
Total	.. „ 8,810	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Dr. Watts has severed her connection with the Women's Medical Service and she has elected to join as a permanent Government servant from 14th February 1923. She had taken long leave in 1923 and her leave allowances were paid by the Women's Medical Service. As she has elected to be a permanent Government servant from the date of her appointment the leave allowances are to be borne by Government and the necessary amount reimbursed to the Women Medical Service. It is therefore necessary to pay her leave salary due to her for her absence on leave in 1923-24.

ITEM 55. Additional grant-in-aid to the Medical School, Hyderabad (Sind).

Recurring	Rs. *Nil.*	Non-recurring ..	..Rs. 12,583
Total	.. „ 12,583	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The additional grant-in-aid of Rs. 12,583 sanctioned to the Medical School by Government in February 1923 was not accounted for by the Treasury Officer, Hyderabad, in the treasury accounts for that year. He only increased the balance of the School Fund by that amount in the memorandum which is not sufficient for account purposes. As there is a difference in the balance outstanding on the books of the Accountant General, Bombay, and that of the Treasury Officer the amount is required to be adjusted in the Accountant General's accounts. He has therefore asked for an allotment during the current year. It is not possible to point out a source from which such a large amount can be met during the current year and hence a budget provision of the required amount is necessary.

ITEM 56. Refunds to be made to local bodies on account of the Bombay Medical Service and Subordinate Medical Service officers lent to them at the old rates of pay.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 2,08,800
Total	.. „ 2,08,800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The provision proposed represents refunds to be made to local bodies on account of excess recoveries made from them before 1925-26 in respect of pay and allowances of Bombay Medical Service and Subordinate Medical Service officers at the higher rates of Rs. 200 and 90 per mensem instead of the old rates of Rs. 120 and Rs. 65 per mensem, respectively. Government are committed to this expenditure.

ITEM 57. Extension of existing accommodation at the Civil Hospital, Ahmedabad.

Recurring	.. Rs. 20,314	Non-recurring ..	.. Rs. *Nil.*
Total	.. „ 20,314	Ultimate annual recurring	.. „ 20,754

Remarks.—The building extensions in connection with the Civil Hospital, Ahmedabad, are likely to be completed by the beginning of the next financial year. The extra accommodation is for 60 beds and it is necessary to make provision for additional establishment and diet, clothing, etc., as shown below :—

	Rs.	
Establishment	4,864	per annum.
Diet	7,875	„
Medicines	3,825	„
Clothing	750	„
Contingencies	3,000	„
Total ..	20,314	

ITEM 58. Combination of the Zanana Hospital, Godhra, with the Civil Hospital, Godhra.

Recurring	..Rs. 1,796	Non-recurring ..	..Rs. *Nil.*
Total ..	.. „ 1,796	Ultimate annual recurring	.. „ 1,796

Remarks.—The Governing Body of the Zanana Hospital Fund Committee at Godhra has ffered to build a female ward of 15 beds at the Civil Hospital, Godhra, and to equip it at their

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own cost. The work which will shortly be started is likely to be completed about the end of the current financial year. The maintenance of this ward will require the following extra grants :—

	Rs.
(1) Medicines and Instruments	700
(2) Clothing to patients	100
(3) Diets	500
(4) Contract contingencies	100
(5) Menial staff	396
Total ..	1,796

ITEM 59. Grant-in-aid to the King Edward Memorial Hospital, Bombay.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 1,15,027
Total ..	.. ,, 1,15,027	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The amount includes Rs. 40,000 on account of the balance of the Government contribution of Rs. 4 lakhs towards the King Edward Memorial Hospital, Bombay, and Rs. 75,027 on account of refund to the Bombay Municipality at 2½ per cent. on the total expenditure on the Hospital. Government are committed to this expenditure.

Grand Total ..	Recurring ..	.. Rs. 22,110
	Non-recurring ..	.. ,, 3,45,220

33, PUBLIC HEALTH (Transferred).

MINISTER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 60. Dhulia Drainage Scheme.

Recurring	.. Rs. *Nil.*	Non-recurring	Rs. 62,744
Total	.. „ 62,744	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The Dhulia Drainage Scheme is estimated to cost Rs. 1,75,088 and the plans and estimates of the scheme have been approved by Government. A portion of the scheme costing Rs. 49,600 has already been carried out by the Municipality from its own funds, Government giving a grant-in-aid of Rs. 9,600 equal to establishment and tools and plant charges on the net cost. The remaining portion of the scheme is to cost Rs. 1,25,488. According to the usual policy of Government to help Municipalities to the extent of 50 per cent. of the cost of drainage and water-supply schemes, they have promised to the Municipality a grant-in-aid of Rs. 62,744 being 50 per cent. of the cost of the remaining portion of the scheme.

ITEM 61. Sholapur Water Works.

Recurring	.. Rs. *Nil.*	Non-recurring	Rs. 10,800
Total ..	.. „ 10,800	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The Sholapur Municipality has undertaken improvements to Sadar Bazaar Main of its Water Works, at an estimated cost of Rs. 55,800 and has placed a sum of Rs. 45,000 equal to the net cost of the work at the disposal of the Sanitary Engineer. Government have decided, as a general measure, to give to the Municipalities financing the whole net cost of water-supply and drainage schemes, a grant-in-aid equal to establishment and tools and plant charges on the cost of the schemes. They have accordingly promised a grant-in-aid of Rs. 10,800 to the Sholapur Municipality.

ITEM 62. Providing an additional engine for Pandharpur Water Works.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 54,000
Total	.. „ 54,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Owing to the large demands for water during the fairs at Pandharpur which are increasing in size the usual practice is to work both the existing engines together to their maximum capacity. This proceeding is attended to with considerable risks as there is no stand by in case of a break down which is more likely to happen if the pumps are raced. It is therefore considered necessary to install an additional pumping plant which is estimated to cost Rs. 54,940. It is proposed to provide for this Rs. 54,000 next year as follows :—

	Rs.
Expenditure in England	27,000
Loss on exchange	9,000
Other Indian expenditure	18,000
Total ..	54,000

ITEM 63. Purchase of boring pipes through the Director General of Stores.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 35,000
Total ..	.. „ 35,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It is reported that pipes are required due to several calls in Gujarat and have to be kept ready in stock. The old stock of pipes has been practically exhausted. The amount will be provided as follows :—

	Rs.
Expenditure in England	26,250
Loss on exchange	8,750
Total ..	35,000

33, PUBLIC HEALTH (Transferred)—concld.

MINISTER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 64. Shikarpur Town Planning Scheme.

Recurring	.. Rs. *Nil.*	.. Non-recurring	.. Rs. 1,10,000
Total ..	.. „ 1,10,000	.. Ultimate annual recurring	.. „ *Nil.*

Remarks.—The Shikarpur Town Planning Scheme in its final form is now before Government for their sanction. A large portion of the land included in the scheme is Government land and consequently Government are liable to pay contribution under the Town Planning Act. The net contribution which Government is liable to pay under the scheme is Rs. 3,02,283. The construction of works which benefit the lands is to be spread over a period of 15 years and the contribution of Government will also be spread over that period. The net contribution payable by Government in the first year is Rs. 1,60,000. This amount is the initial contribution which Government is called on to pay under the scheme and will form part of the cost of works and expenses of the scheme which the Municipality will be liable to undertake in the first year as laid down in the scheme. The amount of Rs. 50,000 provided in 1925-26 for the scheme will be paid to the Municipality before the close of the year after the scheme itself is sanctioned by Government. It is proposed to provide for the balance, *viz.*, Rs. 1,10,000 in 1926-27.

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 65. Grant-in-aid to the Baby Week Celebration.

Recurring	.. Rs. 10,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 10,000	Ultimate annual recurring	.. „ 10,000

Remarks.—The Committee of the Baby Week Celebration formed in 1923-24 has been doing very useful work in connection with infant welfare, mother craft and nursing. During the year 1923-24 Government gave a grant of Rs. 3,000 for the Baby Week Celebration in Bombay. Since this year the Committee has enlarged the scope of their work and a grant of Rs. 25,000 has been provided in the current year's budget with the approval of the Legislative Council. As the object of the Committee is in the interest of the public welfare and the work done by it is successful, Government help in this direction seems very desirable. A provision of Rs. 10,000 has been proposed in the ensuing year's budget on account of the grant to the Committee. It is also proposed to continue the payment of the grant to the Committee every year so long as the activities continue on the existing lines, the amounts of the grant varying with the requirements of the work and the financial situation of the year.

ITEM 66. Opening of a Health section at the Agricultural Exhibition, Poona.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It is proposed to have a Health section at the Agricultural exhibition to be held at Poona in 1926. The details of the expenditure required have not yet been settled, and it is proposed to make a lump provision of Rs. 5,000 for the purpose.

			Rs.
Grand Total	..	Recurring	10,000
		Non-recurring	2,77,544

34, AGRICULTURE (*Transferred*).

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 67. Development of the Agricultural College, Poona.

Recurring	.. Rs.	4,455	Non-recurring ..	..	*Nil.*
Total	.. ,,	4,455	Ultimate annual recurring	.. Rs.	8,400

Remarks.—The Bombay University has recently revised its agricultural courses and it is necessary for the Agricultural College, Poona, to fulfil the requirements of the new courses. The changes introduced by the University necessitate the expansion of the College both as regards staff as well as buildings.

2. The new courses have increased the importance attached to Agricultural Engineering and Agricultural Economics and greatly increased the complexity of the courses in agriculture itself. Agricultural Engineering was hitherto a minor subject taught by an Assistant Professor. It has now been made into a major subject including elementary surveying and levelling hydraulics, principles of irrigation, land drainage, construction of farm buildings, implements and machinery suitable for large scale farming and transmission of power for farm use. In view of the increased importance of the subject, it is proposed that the present post of Assistant Professor of Physics and Mathematics should be raised to that of a Professor called Professor of Agricultural Engineering, Physics and Mathematics, the officer's pay remaining the same in the Provincial Agricultural Service. It is also proposed to change the designation of the present Lecturer in these subjects to Lecturer in Agricultural Engineering, Physics and Mathematics. To assist these officers it is proposed to appoint two Demonstrators in the grade of Rs. 105—5—140 per mensem and one Laboratory and General Field Assistant in the grade of Rs. 30—5/2—80 per mensem.

3. As regards Agricultural Economics, a new chair has lately been created. But it is necessary to give the officer the help of a Demonstrator if he is to do all the work expected of him. The Director of Agriculture is of opinion that, if the Professor is confined to lecturing only, he will not be able to do research work which is a very important part of his duties. It is therefore proposed to appoint under him a Demonstrator in the grade of Rs. 105—5—140.

4. With regard to Agriculture the work is already heavy, and the new course has made the teaching in that branch more complex. It is therefore proposed to add to the branch a Lecturer in the grade of Rs. 150—5—200.

5. The proposals involve the creation of five new posts, *viz.*—

	Rs.
One post on Rs. 150—5—200, costing	1,350
Three posts on Rs. 105—5—140 each, costing	2,835
One post on Rs. 30—5/2—80, costing	270
Total ..	4,455

The cost is calculated for nine months as the appointments will be required from the beginning of the first term in 1926.

6. As regards college accommodation, etc., Government have appointed a Committee consisting of the Director of Agriculture, the Principal, Agricultural College, Poona, the Superintending Engineer, Central Circle, and the Consulting Architect to Government to advise in the matter.

ITEM 68. Appointment of an officer to foster the growth of co-operation among Mahomedans.

Recurring	.. Rs.	7,172	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	7,172	Ultimate annual recurring	.. ,,	8,559

Remarks.—The Co-operative movement in the Presidency proper has not flourished among the Mahomedans to the same extent as amongst other classes. The Department has made efforts to foster the movement amongst them, and where, as in parts of Sind, the necessary material has been forthcoming, the efforts have met with a considerable amount of success. Elsewhere the backwardness of the Mahomedans in educational matters and the absence of leaders willing to do this kind of work have been the chief causes for the small number of their class in the movement. The economic condition of Mahomedans generally is poor; the spread of the co-operative movement amongst them is therefore very necessary for improving their condition. To achieve this end it is necessary to get more Mahomedans to join the existing societies and to organise societies in villages and districts where the population is mainly Mahomedan and for industries which are mainly in Mahomedan hands, and for Mahomedans in urban areas, etc. For this purpose a considerable amount of propaganda is necessary and

34, AGRICULTURE (Transferred)—contd.

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

it must be carried on mainly through non-official agencies. Such agencies are the Bombay Central Co-operative Institute and the Honorary Organisers. The Institute is being approached to take up the work of propaganda amongst Mahomedans and to facilitate this work Government propose to appoint two District Honorary Organisers and three Taluka Honorary Organisers. But in order to co-ordinate the activities of these gentlemen and to guide them it is desirable to have a special officer working under the Registrar. Government have approved the appointment of such an officer on Rs. 200—10—300 with a suitable starting pay in the grade, with one clerk on Rs. 30—5/2—80 and one peon on Rs. 17 per mensem. The establishment will be entertained for three years in the first instance. Provision for the above establishment and for the travelling allowance of honorary organisers has been made for eleven months of the next year.

ITEM 69. Subsidy to the Poona Agricultural Show.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 50,000
Total	.. „ 50,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At the invitation of His Excellency the Governor a meeting was held at Poona in October last to consider the steps to be taken to hold an Annual Agricultural Show at that place during the current and following years. It is believed that such a Show cannot fail to have a good effect on the development of agriculture and promote the prosperity of the Bombay Presidency. A study of the agricultural methods adopted throughout this Province shows that considerable improvement is still possible. It is therefore thought desirable to place these and future improvements within the reach of as wide a circle of cultivators throughout the Presidency as possible; and one of the ways in which this can be done is to hold an Annual Show at which those interested in agriculture can see what is being done in other parts of the Presidency. The proposal has met with ready response from the Ruling Chiefs, Sardars and leading landowners in the Presidency.

2. The first Show will be held at Poona in September 1926. There will be separate sections for each of the principal branches of agriculture, *e.g.*,

(1) Produce,
(2) Machinery and Implements,
(3) Live Stock,
(4) Horticulture,
(5) Dairying,
(6) Subsidiary occupations,
( ) Co-operation.

Prizes will be awarded for the best exhibits. The general arrangements have been placed in the hands of a representative Committee, and the Deputy Director of Agriculture, South Central Division, Poona, will be the General Secretary of the Show. The cost of the Show is roughly estimated at Rs. 85,500 exclusive of the cost of fencing and laying out the grounds, etc. Government propose to subsidise the Show to the extent of Rs. 50,000 (including Rs. 3,000 for the Co-operative Section); the balance will be raised by public subscription.

ITEM 70. Publication of the half-weekly crop reports in the Bombay Daily Weather Report.

Recurring	.. Rs. 1,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 1,000	Ultimate annual recurring	.. „ 1,000

Remarks.—Half-weekly crop reports were originally collected and circulated by the Bombay Chamber of Commerce, but about the year 1889 an arrangement was arrived at whereby in return for an annual contribution from the Chamber the Department of Observatories incorporated these reports in the Bombay Daily Weather Report, free copies of the report being given to all members of the Chamber. The Chamber is now unwilling to continue its contribution on the ground that the inclusion of the half-weekly crop reports adds considerably to the popularity of the Weather Report, increases its circulation and thus assists Government in recouping the overhead charges of the report. It has therefore suggested that a part of the cost should be met from public revenues, *i.e.*, by Government. The other commercial bodies who were consulted, while recognising the usefulness of the half-weekly crop reports, are not prepared to contribute to the cost of the publication. These reports appear regularly on fixed dates, contain information relating to all provinces of India, are the only source of information about weather and crop conditions outside the Bombay Presidency and the information contained in them being sent by telegram by accredited agents of the Bombay Chamber of Commerce is both reliable and prompt. Their publication is therefore desirable in public interests and Government propose to contribute Rs. 1,000 annually towards its cost. The Chamber of Commerce, Bombay, is being requested to contribute the balance of Rs. 500.

34, AGRICULTURE (Transferred)—concld.

MINISTER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 71. Expansion of the cadre of veterinary assistant surgeons.

Recurring	.. Rs.	6,600	Non-recurring	.. Rs.	*Nil.*
Total	.. „	6,600	Ultimate annual recurring	.. „	16,800

Remarks.—Under the rules for the working of the Civil Veterinary Department Government are under an obligation to provide a veterinary assistant surgeon to take charge of a veterinary dispensary opened by a District Local Board or Municipality. There are at present 90 veterinary dispensaries in the Presidency proper and six more will be opened shortly while seven dispensaries are expected to be opened during the year 1926-27 at Yawal, Edlabad, Bhadgaon, Vita or Rahimatpur, Murbad, Karjat and Pathardi. The total number of dispensaries working during the year 1926-27 would therefore be 103. Besides the men in charge of dispensaries, it is necessary to keep a certain number in reserve for training, outbreak duty and relief. This reserve is ordinarily fixed at 20 per cent. of the cadre. Thus the total number of veterinary assistant surgeons required is 124 against the present sanctioned strength of 110. Government have accordingly approved the appointment of ten additional men on the usual scale of pay, *viz.*, Rs. 60—4—140, from 1st April 1926, and provision has been made for eleven months of the next year.

ITEM 72. Grants-in-aid for the maintenance of new dispensaries to be opened during the year 1926-27.

Recurring	.. Rs.	3,150	Non-recurring	.. Rs.	*Nil.*
Total	.. „	3,150	Ultimate annual recurring	.. „	3,150

Remarks.—Under the rules for the working of the Civil Veterinary Department veterinary dispensaries are maintained by the District Local Boards or municipalities within the local limits of which they are situated; and Government give grants-in-aid to the local bodies concerned to the extent of not less than one-fourth and except in very exceptional circumstances not more than one-half of the total cost of the maintenance, excluding the pay of the veterinary assistant surgeon in charge, which is borne wholly by Government. The grants-in-aid for the existing dispensaries were revised during the current year and a rate of Rs. 450 has been fixed for each new dispensary to be opened by the local bodies. Seven new dispensaries are likely to be opened at the following places:—

1. Yawal ..		
2. Edlabad ..	..	East Khandesh District.
3. Bhadgaon ..		
4. Vita or Rahimatpur ..	..	Satara District.
5. Murbad	..	Thana District.
6. Karjat	..	Ahmednagar District.
7. Pathardi		

A provision of Rs. 3,150 has been made for the grants-in-aid to these dispensaries.

ITEM 73. Entertainment of an additional veterinary assistant surgeon in Sind.

Recurring	.. Rs.	825	Non-recurring	.. Rs.	*Nil.*
Total	.. „	825	Ultimate annual recurring	.. „	1,860

Remarks.—When the Provincial Veterinary Service was formed in 1910 it was decided that all dispensaries should be in charge of Government Veterinary Assistant Surgeons. Accordingly such of the Local Board staff as was willing to enter the new service was taken over by Government. As the Local Board officer in charge of the Shikarpur Dispensary declined to enter Government service he was allowed to continue in charge of the dispensary until retirement. He will retire in April 1926 and it is necessary to appoint a Government officer in his place. Provision is proposed for him for 11 months of 1926-27 on the sanctioned scale of Rs. 75—4—155.

		Rs.
Grand Total ..	Recurring ..	23,202
	Non-recurring ..	50,000

35, INDUSTRIES (Transferred).

MINISTER IN CHARGE—Honourable Mr. B. V. JADHAV.

ITEM 74. Survey of Indian Arts and Crafts.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 7,500
Total	.. ,, 7,500	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—In 1921 the Government of India at the instance of the India Office called for the opinion of this Government on the question of improvements of Indian arts and crafts. The reports received from the officers indicated the necessity of formulating a scheme for a complete survey of the existing condition of Indian Arts and Crafts in the Presidency so as to enable Government to know which of them require State assistance for their improvement. It is proposed to depute an officer of the Educational Department for the purpose of formulating such a scheme. The amount asked for includes charges on account of the officer's pay and allowance, his clerk, peon, postage, travelling expenses and contingencies.

ITEM 75. Opening of an Industrial Section at the Agricultural Exhibition, Poona.

Recurring	.. *Nil.*	Non-recurring ..	.. Rs. 5,000
Total ..	.. Rs. 5,000	Ultimate annual recurring	.. *Nil.*

Remarks.—It is proposed to have an Industrial Section at the Agricultural Exhibition to be held at Poona in 1926. In this section will be exhibited machines suitable for small industries in actual working order on small factory scales. The provision of Rs. 5,000 is intended to cover the expenses of railway freight and other incidental charges of the machines which have to be taken from Bombay to Poona for exhibition.

Grand Total ..	Recurring ..	..	Rs. *Nil.*
	Non-recurring ..	..	,, 12,500

37, MISCELLANEOUS DEPARTMENTS (Reserved).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 76. Revision of the Pay of the Inspectors and Assistant Inspectors of Factories.

Recurring	.. Rs. 3,210	Non-recurring	.. Rs. *Nil.*
Total	.. „ 3,210	Ultimate annual recurring	.. „ 10,800

Remarks.—The pay of the Inspectors in the Factory Department was fixed in 1912 at Rs. 400—30—900 per mensem. In 1920 the Factory and Steam Boiler and Smoke Nuisances Departments were amalgamated into one Department in the interest of economy. The pay of the Inspectors of the combined Department was fixed at Rs. 400—30—900 per mensem on the same scale as that of the original factory Inspectors. The pay of almost all Government officers and establishments was revised on account of the high cost of living due to the late war, but the scale of pay of Inspectors of the Amalgamated Department was not raised and relief was given to them only by sanctioning advance increments in the same scale of pay. In 1923 the Factory Boiler and Smoke Nuisances Departments were reseparated as the amalgamation scheme was not found to be a success. In the separation scheme, Government abolished the posts of 2 Inspectors in the Factory Department out of 4 but, in place of 2 Inspectors, created three posts of Assistant Inspectors. The pay of Inspectors and Assistant Inspectors fixed in 1923 is, as under :—

Inspectors	.. Rs. 500—40—900
Assistant Inspectors	.. „ 300—25—500

It will be seen that in the case of Inspectors the minimum of their scale of pay was raised from Rs. 400 to Rs. 500 and the annual increment from Rs. 30 to Rs. 40 but the maximum was not changed. It is found that the present rates of pay of the Inspectors as well as Assistant Inspectors are inadequate for the reasons given below. The pay given to the Inspectors in Bengal and Burma is more than that given to the Bombay Inspectors. The rate of pay given to Inspectors in Burma and Bengal are, as under :—

Bengal	.. Rs. 500—50—1,200 per mensem.
Burma	.. „ 800—30—1,100 „

In 1908 the Factory Commission had recommended a scale of Rs. 400—30—1,000 per mensem in order to attract the right type of Inspectors. The present maximum of the Inspector is less than that recommended in 1908. The amended Indian Factories Act has thrown wider responsibilities on Inspectors and their duties have become far more onerous than before. Experience has shown that Government have been unable to recruit the Inspectors' staff possessing the required efficiency on the present rates of pay and the right type of candidates had to be given higher rates of pay. It is considered necessary to pitch their rates of pay at such an amount as would keep them above all temptation to corruption. The principle of paying the officers sufficiently to maintain them in such comfort and dignity as will keep them efficient throughout their service and keep them away from temptation was advanced by the Public Service Commission and accepted by this Government. The Inspectors have a long theoretical and practical training in Engineering and Science and find it impossible to live on the present rate of pay with due regard to their social position and educational standing. Last and the most important reason is that with the increase in cost of living no appreciable increase has been made to their pay. It is accordingly proposed to revise the pay of Inspectors as below :—

Present Pay.	Proposed Pay.
Rs. 500—40—900 per mensem.	Rs. 600—50—1,100 (with efficiency bar at Rs. 850).

The present pay of the Assistant Inspectors is also found insufficient. The present three Assistant Inspectors have obtained academic degrees. Two of them have English training and experience. A slight increase only is proposed in the pay of Assistant Inspectors as they find it difficult to live on the present pay and maintain a decent standard. The pay proposed for these officers is, as under :—

Present Pay.	Proposed Pay.
Rs. 300—20—500	Rs. 400—25—600 (with efficiency bar at Rs. 500).

The initial recurring expenditure on account of the revision comes to Rs. 3,210 per annum or Rs. 268 per mensem, while the ultimate recurring expenditure comes to Rs. 10,800.

37, MISCELLANEOUS DEPARTMENTS (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 77. Entertainment of an additional establishment in the office of the Rent Controller, Bombay.

Recurring	.. Rs. 4,620	Non-recurring	.. Rs. *Nil.*
Total	.. Rs. 4,620	Ultimate annual recurring	.. ,, 10,800

Remarks.—The present strength of the clerical establishment including typists in the office of the Rent Controller, Bombay, and the scale of pay sanctioned for the members of the establishment are given below:—

		Scale of pay.
1	Head Clerk and Rent Inspector	150—5—190 (with an allowance of Rs. 35 per mensem).
7	Clerks	60—5—150
2	Typists	60—5—150
4	Ward Clerks	60—5—150
14		

The Bombay Rent Act has been extended for three years more and therefore the number of applications for fixing or revising standard rent will increase. This work will be voluminous and it will involve a great deal of clerical labour. In order to cope with this work efficiently it is proposed to entertain with effect from 1st April 1926 two more typists, three more in-door clerks and one more ward clerk as a temporary measure on the sanctioned scale, *viz.*, Rs. 60 (60—5—150) for non-graduates and Rs. 90 (90—5—150) for graduates. Out of these 6 clerks two clerks are to be in the scale of Rs. 90—5—150 while the other four clerks are to be in the scale of Rs. 60—5—150. This extra establishment will, however, be employed when really found to be necessary in which case the extra cost will be covered by extra receipts.

ITEM 78. Increase in the pay of the Deputy Rent Controller, Bombay.

Recurring	.. Rs. 1,210	Non-recurring	.. Rs. *Nil.*
Total	.. Rs. 1,210	Ultimate annual recurring	.. ,, 10,200

Remarks.—The sanctioned pay of the post of Deputy Rent Controller, Bombay, is Rs. 500—40—700. In addition to this pay, the Deputy Rent Controller is given Rs. 50 War Allowance and Rs. 50 conveyance allowance.

Mr. Mulla has been appointed temporarily as Deputy Rent Controller, Bombay, on a salary of Rs. 500 (in the scale of Rs. 500—40—700) *plus* Rs. 50 War Allowance *plus* Rs. 50 conveyance allowance with effect from the 11th November 1924. He will draw his next increment of Rs. 40 from 11th November 1925 but the war allowance of Rs. 50 will cease as soon as Mr. Mulla has commenced to receive Rs. 600. The Rent Controller, Bombay, reports that none of the previous holders of the office of the Deputy Rent Controller had been qualified by examination and experience in the Small Causes Court for the post and that this fact had given rise to some criticism. Mr. Mulla was selected for the post in view of his long experience in the Small Causes Court practice as well as his technical qualifications and his diligence and knowledge of Small Causes Court procedure have benefited Government revenue during the last 12 months in another way, as he has been responsible for impounding a large number of improperly-stamped documents which has resulted in the receipt of about Rs. 3,000 in stamp duties and fines. Besides, his work has been uniformly satisfactory both to the public and the office of the Rent Controller. The Rent Controller further reports that Mr. Mulla was earning, at the time of his appointment as Deputy Rent Controller, a substantial salary amounting to approximately Rs. 1,000 per mensem as a Commissioner and Arbitrator.

In the circumstances stated above and as in view of the extension of the Bombay Rent Act for 3 years the work in connection with the rent control will increase, it is proposed to increase the pay of the post to Rs. 700—50—800 with a conveyance allowance of Rs. 50 with effect from 1st April 1926. It should be noted that the cost of Rent Controller's office is now met from the fees on account of the work done by it and the work of rent control is now actually a revenue producing Department.

37, MISCELLANEOUS DEPARTMENTS (Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 79.—Increase in the pay of the Head Clerk and Rent Inspector.

Recurring	.. Rs.	715	Non-recurring	.. Rs.	*Nil.*
Total	.. „	715	Ultimate annual recurring	.. „	3,660.

Remarks.—Government have sanctioned the temporary arrangement made by the Rent Controller, Bombay, for combining the two posts of Head Clerk and Rent Inspector and entrusting the combined duties of these posts to Mr. M. V. Joshi on the payment of an allowance of Rs. 35 per mensem in addition to his pay of Rs. 170 in the grade of Rs. (150—5—190) with effect from 1st December 1924. As this arrangement has worked well and effected a saving of Rs. 170 per mensem, it is proposed that this arrangement should continue and that, in consideration of the amount of work Mr. Joshi has to do as Head Clerk and Rent Inspector in and out of office hours and of the satisfactory way in which he has performed it, the scale of his pay should be raised temporarily to Rs. (200—10—250) with effect from 1st April 1926 and he should be started in this scale on Rs. 220 with a conveyance allowance of Rs. 55 per mensem. It should be noted that even if this revision of pay is sanctioned, there will be a saving of Rs. 130 instead of Rs. 170 which accrued out of the combination of the duties of the two posts of Head Clerk and Rent Inspector.

ITEM 80.—Entertainment of one additional peon.

Recurring	.. Rs.	275	Non-recurring	.. Rs.	*Nil.*
Total	.. „	275	Ultimate annual recurring	.. „	300.

Remarks.—At present there are eight peons in the office of the Rent Controller, Bombay. It is proposed to entertain one more peon with effect from 1st April 1926 on Rs. 25 (pay Rs. 16, house-rent Rs. 6, and war allowance Rs. 3) per mensem. This peon will be required to do out-door work if an extra ward clerk proposed to be engaged is found to be necessary.

ITEM 81.—Increase in contingent charges from Rs. 1,100 to Rs. 1,600.

Recurring	.. Rs.	500	Non-recurring	.. Rs.	*Nil.*
Total	.. „	500	Ultimate annual recurring	.. „	1,600.

Remarks.—In order to meet the growing demands of contingencies incidental to the increase of work and increase in staff it is proposed to increase the contingent charges for next year from Rs. 1,100 to Rs. 1,600.

ITEM 82.—Purchase of two wooden racks.

Recurring	.. Rs.	*Nil.*	Non- recurring	.. Rs.	250
Total	.. „	250	Ultimate annual recurring	.. „	*Nil.*

Remarks.—The Rent Act has been extended for a period of 3 years. With a view therefore to keep the old records and files of the office of the Rent Controller, Bombay, in a tidy condition, it is proposed to make a non-recurring provision of Rs. 250 for two wooden racks with pigeon holes.

ITEM 83.—Travelling and daily allowance to the Commissioner for Workmen's Compensation, Bombay, and his staff for work in the Central India Agency.

Recurring	.. Rs.	500	Non-recurring	.. Rs.	*Nil.*
Total	.. „	500	Ultimate annual recurring	.. „	500.

Remarks.—On a request from the Honourable the Agent to the Governor General in Central India it is proposed to extend the jurisdiction of the Commissioner for Workmen's Compensation, Bombay, beyond the Bombay Presidency to the railway lines within the limits of the Central India Agency. It is estimated that the services of the Commissioner in connection with the work in that Agency will not be required for more than fifteen days in the year, and a lump sum of Rs. 600 is fixed as the annual payment to this Government for the work to be done by the Commissioner on behalf of the Agency. In addition to this sum the full amount of the fixed travelling and daily allowances to be paid to the Commissioner and his clerical staff will also be recovered from the Agency. A lump provision of Rs. 500 is made for the payment of these allowances as they will have to be paid by this Government in the first instance.

Grand Total ..	Recurring	.. Rs.	11,030
	Non-recurring	.. „	250

41, CIVIL WORKS (*Partly Reserved and partly Transferred*).

MEMBER IN CHARGE.—Honourable Mr. COWASJI JEHANGIR.

ITEM 84. Formation of an executive charge called the Mutha Canals Division in the Deccan Irrigation Circle.

Recurring	.. Rs. 35,405	Non-recurring ...	.. Rs. *Nil.*
Total	.. ,, 35,405	Ultimate annual recurring	.. ,, 44,188

Remarks.—The Poona Irrigation Division, as at present constituted, covers an area of 624 square miles and consists of the following sub-divisions :—

1. The Mutha Canals Sub-division,
2. The Minor Tanks Sub-division,
3. The Revenue Sub-division,
4. The Baramati Sub-division,
5. The Vir Sub-division,

to which have been recently added the following two constructional sub-divisions for the remodelling of the Nira Left Bank Canal :—

6. The Head Remodelling Sub-division,
7. The Tail Survey and Remodelling Sub-division.

The Executive Engineer has under his control the management of 195 miles of main canals and 223 miles of distributaries which command an area of 379,000 acres of which 91,500 acres were irrigated on an average during the last five years. The revenue receipts average about Rs. 9·88 lakhs annually. The normal annual expenditure on works and repairs has averaged Rs. 3·5 lakhs. These figures henceforth will be more than doubled by the addition of the two sub-divisions for the remodelling of the Nira Left Bank Canal which forms part of the Nira Valley Development Project recently sanctioned by the Secretary of State and the Legislative Council. Again, as more and more water becomes available, by the progress to completion of the Lloyd Dam, for use on the Nira Left Bank Canal, so will increase the work and responsibilities of distribution on that system. With this extensive area in his charge in which intensive irrigation is practised requiring careful and close personal supervision, and bearing in mind the famine protective value of the canals and their importance from a revenue point of view coupled with the heavy other additions to which reference has been made, the Executive Engineer has now more work than he can possibly adequately cope with. It is evident, therefore, that if proper efficiency in irrigational management is to be maintained and adequate control is to be exercised over the construction and expenditure on the new large schemes in hand, the Poona Irrigation Division must be split up. This step is made still more urgent on account of the inadequacy of the storage at Lake Fife to meet the increasing demand. As is well known the reservoir at Khadakwasla supplies water both for the domestic needs of Poona and to cultivation on the two Mutha Canals. For many years past it has been increasingly apparent that there is insufficient stored water at Lake Fife to meet both demands and it will be necessary to provide additional storage and also to remodel the irrigation canals which latter in their present state cannot give efficient service to the large body of irrigators who are dependent upon them.

The existing canals were constructed over 50 years * ago and are of an antiquated design. They have become weed-infested, and a large portion of their discharge is lost through leakage and percolation thereby. Owing to it being necessary to have a continuous discharge to keep Poona supplied with water, it is impossible to close the canal for weed and silt clearance at proper intervals.

* 1874-1875.

One remedy for the portion between the lake and Poona would be to provide additional reserve storage tanks in Poona so that the canal could be closed periodically for weed clearance, etc. But a more satisfactory solution would be either to line the existing canal or construct a new channel between the lake and the city.

Expenditure on improving the canal between Poona and Khadakwasla is likely to be well spent ; because it is expected that a lined canal will save about 600 million cubic feet of water which at present is wasted, a big figure when compared with the existing demand of Poona which is only about 400 million cubic feet. The value of 600 million cubic feet is not less than Rs. 1,20,000 annually which sum, if capitalised, will be more than sufficient to pay for the work contemplated. However, it is not possible to decide which of the alternative proposal is likely to prove most economical and suitable until a review is made for the complete remodelled project of which the improvement of the first portion forms only a part.

To recapitulate the position, the Poona Irrigation Division has become unwieldy already and cannot manage the existing work and it is certainly impossible to overburden it further.

41, CIVIL WORKS (*Partly Reserved and partly Transferred*)—contd.

MEMBER IN CHARGE.—Honourable Mr. COWASJI JEHANGIR—*contd.*

For the reasons explained above a new Mutha Canals Division is proposed, which will take over the two existing sub-divisions from the Poona Irrigation Division, *viz.*, the Mutha Canal Sub-division and the Minor Tank Sub-division and one additional sub-division will be formed for the purpose of framing a preliminary report regarding the improvement of supplies, etc., to the Mutha system and subsequently for the construction of either a new channel or a lined canal between Poona and Khadakwasla.

The formation of the Mutha Canals Division is proposed to syncronize with the closing of the Lonand Division and the new Division can finish off the remaining works in the Lonand Division and carry on management of irrigation in the first 48 miles of the Nira Right Bank Canal for which no other agency is available. The arrangements proposed are summarised as follows :—

1. The Lonand Division to be abolished.
2. The Mutha Division to be formed with the following sub-divisions—
   (*a*) *Existing* (1) Mutha Canal Sub-division and (2) Minor Tank Sub-division from the Poona Irrigation Division, and (3) Nimblak Sub-division and (4) Management Sub-divison from Lonand Division.
   (*b*) *New* Mutha Improvement Sub-division.
3. The Poona Irrigation Division to be renamed the Nira Left Bank Canal Division, comprising—

(*i*) Vir Sub-division ..	Existing old Poona Irrigation Division, sub-divisions.
(*ii*) Baramati Sub-division ..	
(*iii*) Revenue Sub-division ..	
(*iv*) Head Remodelling sub-division ..	New Sub-divisions recently formed for Nira Valley Development Project.
(*v*) Tail Survey and Remodelling Sub-division	

The question of splitting up the Poona Irrigation Division and reconstructing it into two Divisions was placed before the February (Budget) Session of the Legislative Council last year but was withdrawn in order that certain further details relating to the proposal might be furnished. The Government of India were in the meanwhile requested to obtain the sanction of the Secretary of State to the formation of the new Mutha Canals Division on a permanent basis but they replied that as no increase to the sanctioned cadre of the Indian Service of Engineer Officers is proposed, there was no cause to approach the Secretary of State for sanction and advised the creation of the new Executive charge on a temporary basis for the present. This will be done after the demand now made has been approved by the Council. It is proposed to form the new Division with effect from the beginning of the next financial year. The additional temporary establishment required for the new Division is as detailed below :—

Executive Engineer's Office.	Cost for 11 months. Rs. a.
(*1*) *Office Establishment.*	
1 Head Clerk at Rs. 130—5—180 per mensem	1,710 8
1 Clerk at Rs. 105—5—125 per mensem	1,265 0
2 Clerks at Rs. 75—5—100 per mensem each	1,925 0
8 Clerks at Rs. 30—5 2—70 per mensem each	4,334 0
Total Office Establishment ..	9,234 8
(*2*) *Drawing Branch.*	
1 Draftsman at Rs. 105—5 2—160 per mensem	1,438 4
1 Assistant Draftsman at Rs. 60—5 2—100 per mensem ..	871 12
2 Tracers at Rs. 30—5 2—60 per mensem each	1,160 8
Total Drawing Branch ..	3,470 8
(*3*) *Petty Establishment.*	
1 Storekeeper at Rs. 30—4—90—5 2—120 per mensem	896 8
2 Store chowkidars at Rs. 18 per mensem each	396 0
Total Petty Establishment ..	1,292 8

41, CIVIL WORKS (*partly Reserved and partly Transferred*)—contd.

MEMBER IN CHARGE.—Honourable Mr. COWASJI JEHANGIR—*con'd.*

Executive Engineer's Office.	Cost for 11 months.			
	Rs.	a.	Rs.	a.
(4) Menial Establishment.				
1 Naik at Rs. 20 per mensem	220	0		
1 Peon at Rs. 18 per mensem	198	0		
1 Chowkidar at Rs. 18 per mensem	198	0		
5 Peons (Khalasis) at Rs. 18 per mensem each	990	0		
Total Menial Establishment ..	1,606	0		
(5) Accountants.				
1 Accountant at Rs. 80—10—250—20/5—270 per mensem ..	1,650	0		
Total for the office of the Executive Engineer ..			7,253	8
(6) Sub-divisional Establishment.				
2 Sub-divisional clerks at Rs. 30—5/3—80 per mensem each ..	1,025	12		
1 Store clerk at Rs. 30—5 4—60 per mensem	473	0		
4 Peons at Rs. 18 per mensem each	792	0		
1 Tracer at Rs. 30—5 2—60 per mensem	580	4		
Total Sub-divisional establishment ..	2,871	0		
(7) Subordinate Establishment.			2,871	0
2 Upper Subordinates at Rs. 140 per mensem each	3,080	0		
2 Lower Subordinates at Rs. 100 per mensem each	2,200	0		
Total Subordinate Establishment ..			5,280	0
(8) Travelling Allowance.				
Lump sum for the whole Division	10,000	0	10,000	0
GRAND TOTAL ..			35,404	8

41, CIVIL WORKS (*Partly Reserved and partly Transferred*).

MEMBER IN CHARGE.—Honourable Mr. COWASJI JEHANGIR—*contd.*

Statement comparing the cost of Establishments of the existing Poona Irrigation Division and Lonand Division with the cost of the proposed Nira Left Bank Canal and Mutha Canal Divisions.

Existing arrangements.	Office.	Petty.	Cost.	Total cost.
Poona Irrigation Division.			Rs.	Rs.
(*a*) Head Office—Permanent Establishment ..			13,326	..
Temporary ,, (including Petty Establishment).			7,440	..
Total (*a*) Head Office ..			..	20,766
(*b*) Sub-divisions :—				
(1) Mutha Canals	3,336	+204	3,540	
(2) Minor tanks	1,116	..	1,116	
(3) Revenue Sub-division (Inspecting Assistant Engineer's office).	2,568	+396	2,964	
(4) Baramati	2,484	+672	3,156	
(5) Vir	2,484	+672	3,156	
(6) Head Remodelling ..	1,716	+576	2,292	
(7) Tail Survey and Remodelling.	2,676	+576	3,252	
	16,380	+3,096		
Total Sub-divisions ..			..	19,476
Total Poona Irrigation Division ..			..	40,242
Lonand Division.				
	Office.	Petty.		
(*a*) Head Office	20,268	+3,324	23,592	
(*b*) Sub-divisions				
(1) Nimblak	3,144	+3,732		
(2) Padegaon	2,292	+4,116		
	5,436	+7,848	13,284	
Total Lonand Division ..				36,876
Total Poona Irrigation and Lonand Divisions ..			..	77,118

Proposed arrangements.	Cost.	Total cost.
(1) *Nira Left Bank Canal Division.*	Rs.	Rs.
(*a*) Head Office—Same as for existing Poona Irrigation Division	20,766	
Deduct probable saving	—1,860	
Net Head Office ..		18,906
(*b*) Sub-divisions :—		
(1) Revenue	2,964	
(2) Baramati	3,156	
(3) Vir	3,156	
(4) Head Remodelling	2,292	
(5) Tail Survey and Remodelling	3,252	
Total Sub-divisions ..		14,820
Total Nira Left Bank Canal Division ..		33,726
(2) *Mutha Canals Division.*		
(*a*) Head Office	17,254	
Less Pay of Accountant*	1,650	15,604
(*b*) Sub-divisions :—		
(1) Mutha Canals	3,540	
(2) Minor Tanks	1,116	
(3) Nimblak	6,876	
(4) Padegaon	6,408	
(5) New Mutha Improvement Sub-division Office Establishment.	2,871	
Total Sub-divisions ..		20,811
(c) Subordinate Establishment (extra)—		
2 Upper Subordinates at 140×11 = ..	3,080	
2 Lower Subordinates at 100×11 = ..	2,200	5,280
Total Mutha Canal Division ..		41,695
Total Nira Left Bank Canal and Mutha Canal Divisions.		75,421
*Accountant's provision is not included in any of the other Divisions; hence it is excluded from Mutha Canal Division also.		
Net saving ..		1,697

Note.—In the above statement cost of office and petty establishments only have been compared, as cost for other establishments, travelling allowance and contingencies will be the same under the existing and proposed arrangements.

41. CIVIL WORKS (Partly Reserved and Partly Transferred)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

ITEM 85. Three temporary signallers at Rs. 35—2—49—1—60 in the Eastern Nara Division.

Recurring	.. Rs.	1,155	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	1,155	Ultimate annual recurring	.. ,,	2,160

Remarks.—The signallers are required for three new telegraph stations to be opened during 1926-27 at Tando Mitho Khan, Khai and 7th mile Thar for efficient control of the supply in the Nara Channel and proper care of bunds and to facilitate rotation at the 7th mile Regulator, Thar Canal.

ITEM 86. One temporary Assistant to Works Manager at Rs. 150—20—350 at the Workshops at Dapuri.

Recurring	.. Rs.	1,650	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	1,650	Ultimate annual recurring	.. ,,	4,200

Remarks.—The management of the office, accounts and workshops are at present being carried on single handed by the Works Manager. The work has increased and is still increasing as will be apparent from the figures of outturn given below for the last three years.

	Rs.
1922-23 ..	.. 1,79,253
1923-24 ..	.. 2,13,050
1924-25 ..	.. 2,70,398 (for completed jobs only).

On account of this increased outturn and of the energy of the Manager the financial position of the workshop has greatly improved. With the ever increasing work however it is quite impossible for one man to run this concern single handed and it is essential that he be provided with a competent Indian Assistant who can assist him when he is there; relieve him when he is ill or on leave and be trained up ultimately to succeed him.

Grand Total ..	Recurring	.. Rs.	38,210
	Non-recurring	.. ,,	*Nil.*

46, STATIONERY AND PRINTING (Partly Reserved and Partly Transferred).

MEMBER IN CHARGE—HONOURABLE MR. COWASJI JEHANGIR.

ITEM 87*. Purchase of bicycles for the office of the Superintendent, Government Printing and Stationery.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 7,500
Total	.. „ 7,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It has been found by experience that the bicycles of War Office Mark IV Pattern are more strong and durable and better able to stand the rough use by peons and menials than the bicycles of the General Post Office and other patterns which are at present used in Government offices. It is therefore proposed that with effect from next year the Superintendent, Government Printing and Stationery, should arrange to keep in stock at the Stationery Stores, Bombay, the War Office Mark IV Pattern bicycles together with their accessories and spare parts for supply on indent to officers subordinate to the Government of Bombay. The cost involved is estimated as under :—

	Rs.
For stocking 25 bicycles at Rs. 250	6,250
For stocking spare parts	500
For purchase of perishable articles like rubber, solution, patches, tyres, tubes, etc.	750
	7,500

ITEM 88*. Purchase of steam boiler and kettle for the Commissioner's Printing Press, Karachi.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 750
Total	.. „ 750	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The present wrought-iron kettle in the Commissioner's Press, Karachi, is worn out and rusted and is not safe to be used. It is therefore proposed to purchase a new wrought-iron kettle and a small size vertical steam boiler for boiling glue for rollers. At present the glue, etc., for rollers is boiled on an ordinary fire-place outside the Press building which is inconvenient being far away from the roller moulds. Again as this work is done outside on an ordinary fire-place it is not only unsafe but more firewood is being consumed. The cost of the kettle and the steam boiler is estimated at £100.

Grand total ..	Recurring	.. Rs. *Nil.*
	Non-recurring	.. „ 8,250

* These are to be purchased in England and their cost has to be treated as " Expenditure in England — High Commissioner (Stores) ".

47, MISCELLANEOUS (Reserved).

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU.

ITEM 89.—Grant-in-aid to the Society for the protection of children in Western India.

Recurring	.. Rs. 5,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 5,000	Ultimate annual recurring	.. „ 5,000

Remarks.—The Society, which has been incorporated in April 1917 under the Societies Registration Act No. XXI of 1860, has now entered upon its 9th year. The objects of the Society are well known. In recognition of its good work and with a view to enable it to extend its beneficient labours, Government have been contributing to the Society Rs. 5,000, by way of a grant-in-aid since the year 1920-21. The recurring revenue of the Society is less than one-half of the expenditure which is growing every year. In view of its financial position it is proposed to sanction an increased grant-in-aid of Rs. 5,000 per annum with effect from 1926-27.

Grand Total ..	Recurring	..	Rs. 5,000
	Non-recurring	..	„ *Nil.*

51-A, MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS (Transferred).

MINISTER IN CHARGE—Honourable Mr. A. M. K. DEHLAVI.

ITEM 90. Contribution towards the cost of investigation of foreign markets for Indian timbers.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At the suggestion of the Government of Madras the Government of India have under consideration the question of deputing an officer to investigate the timber markets of South and East Africa, the Sudan, Egypt and Mesopotamia. These are all countries which must be dependent for many years on imported timber and no country is in a better position to supply the demand than India. There are direct lines of transport at reasonable rates and a considerable demand; and India has a large surplus of desirable timbers. An officer familiar with Indian conditions, available supplies and prices will be selected for the investigation. After collecting the necessary information in India he will visit all the importing centres of the countries mentioned, investigate the timber trade in each place and report on suitable openings. The enquiry is likely to last for six months and the cost of deputation is estimated at Rs. 30,000. A provision of Rs. 10,000 is being proposed in the Andamans budget and the Government of Burma have agreed to contribute the same amount provided the Governments of Madras and Bombay contribute Rs. 5,000 each. The importance to this Presidency of finding foreign markets especially for junglewoods, is very great and it is likely that a large additional revenue would result if such markets were found. It is therefore proposed to make a contribution of Rs. 5,000 towards the cost of the investigation.

Grand Total ..	Recurring .. Rs.	*Nil.*
	Non-recurring .. „	5,000
Grand Total (Charged to Revenue) ..	Recurring .. Rs.	2,27,820*
	Non-recurring .. „	14,44,009

* Includes Rs. 45,450 on account of the grant of local and house-rent allowances to certain establishments at Thana and Poona, *vide* remarks under item 39 under "22, General Administration").

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT (Reserved).

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

SIND. (1) *Productive.*

Fuleli Canals.

ITEM 91. Improvements to Fuleli Canal.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 50,000
Total	.. ,, 50,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The work of carrying out these improvements to the Fuleli Canal was generally approved by Government in Government Resolution No. 3438, dated 8th October 1923, with the object of utilising the extra discharge that would be available through the new head regulator at Jamshoro for the purpose of converting the existing rabi cultivation into Kharif before the Lloyd Barrage and new canals begin to operate. Detailed plans and estimate for a portion of this scheme, *viz.*, for " raising the banks of the Fuleli, " were sanctioned in Government Resolution No. 5289, dated 4th April 1924. This work is in progress and will be completed in the current year. The above-mentioned provision of Rs. 50,000 is in connection with the remaining part of the scheme, *viz.*, " resectioning the branches of the canal, " which is roughly estimated to cost Rs. 1,60,000. The detailed plans and estimate for this part of the project are under preparation.

DECCAN AND GUJARAT. (2) *Unproductive.*

Hathmati and Kharicut Canals.

ITEM 92. Survey and preparation of plans and estimate for a reservoir on the Hathmati and for widening and improving the existing Hathmati and Kharicut systems.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 6,000
Total	.. ,, 6,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—The question of carrying out the survey and preparation of plans and estimate for this project was discussed along with certain other proposals, at a conference held in Poona in May 1925 at which Rao Saheb Desai, M.L.C., Mr. C. T. Dalal, Chief Engineer in His Exalted Highness the Nizam's Dominions, Superintending Engineer, Northern Circle, and the Secretary to Government, Public Works Department, were present. It was decided at that conference that the survey should be taken in hand at an early date. The survey estimate has been classified under the head ' 55 ' as it is in connection with improvements to an existing capital work. This project if taken in hand and completed will not only minimise the devastating effects of the extraordinary floods in the Sabarmati river but will also irrigate a vast tract on the left bank of that river and will assure Kharif supply to the Kalambandi villages.

An estimate amounting to Rs. 6,000 for this survey has been prepared and will be sanctioned as soon as the opinion of the Revenue authorities on the project, which has been called for, is received. As the survey will pass through the territories of certain Native States, the work will be taken in hand after obtaining their permission.

Mutha Canals, including Matoba tank.

ITEM 93. Making investigations for improving the supplies, etc., to the Mutha Canals system.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 21,000
Total	.. ,, 21,000	Ultimate annual recurring	.. ,, *Nil.*

Remarks.—It has long been realized that there is a very keen demand for the extension of irrigation in the Mutha Valley and that the provision of irrigation facilities to additional areas would be of great protective value to a tract of country that is particularly liable to famine. The existing storage is inadequate to meet the present requirements. Moreover owing to excessive growth of aquatic weeds in the canal above Poona its efficiency and discharging capacity is being adversely affected and perennial irrigation is on the decrease. The canal requires frequent closures for clearing the weeds. These closures have to be of as short a duration each time as possible on account of the increased demand both for water supply to the Poona City and Cantonment and irrigation. The weeds therefore never get thoroughly cleared and have become a constant source of trouble. Besides the existing canal is antiquated and economical distribution of water is, therefore, impossible. A large portion of the discharge is lost through

55, CONSTRUCTION OF IRRIGATION, etc. (Reserved) —concld.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR.

leakage and percolation. The necessity for improving the supply of water available for Poona and checking the existing wastage has been explained at length under item 84 under the head "41-Civil Works". The details of the provision made above are given below in full from which it will be seen that the small sum of Rs. 21,000 is essentially necessary in connection with the preliminary investigations which are essential before any decision is come to regarding the best means of checking waste and improving supplies. The work of detailed investigations could not be taken up in the past for want of sufficient engineering establishment, but when a separate new Division, *viz.*, the Mutha Canals, is created by splitting up the existing Poona Irrigation Division into two divisions as proposed (under item 84 mentioned above) this work can be carried out.

Details.

	Rs.
(*a*) *Survey expenses*—	
(1) Pegs, flags, poles, paints, etc., for ranging the line ; lump ..	500
(2) Trial Pits and bores along the new dam sites including bailing out water where necessary ; lump	3,000
(3) Bench marks, stones, etc. ; lump	500
(4) Cost of boring operations including labour, kerosine oil, fuel, lubricating oils, shot for drilling and ordinary incidental expenses for 2 machines at Rs. 600 per month for each drill for 8 months ..	9,600
(*b*) *Work establishment*—	
24 Khalasis for 9 months at Rs. 17 per mensem	3,672
2 Maistries for 6 months at Rs. 50 per mensem	600
2 Measurers for 9 months at Rs. 60 per mensem	1,080
(*c*) *Tools and plant*—	
Repairs and carriage	1,000
	19,952
Contingencies at 5 per cent.	1,000
	20,952
or say ..	21,000

Grand Total ..	Recurring ..	Rs.	*Nil.*
	Non-recurring ..	„	77,000

56-A, CAPITAL OUTLAY ON IMPROVEMENTS ON PUBLIC HEALTH (Transferred).

MINISTER IN CHARGE—Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

ITEM 94. Providing for Poona Cantonment Water Works, new engine and pumps.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 1,15,000
Total	.. „ 1,15,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The work is of great urgency as the Boiler Inspector has condemned one of the existing boilers and an additional pump is required for the high service supply. The amount will be provided as follows :—

	Rs.
Expenditure in England	75,000
Loss on exchange	25,000
Other Indian expenditure	15,000
	1,15,000

ITEM 95. Installation of Venturi, etc., meters, Poona Cantonment Water Works.

Recurring	.. Rs. *Nil.*	Non-recurring	.. .. Rs. 21,000
Total	.. „ 21,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—For the proper control of the system of water works and the detection and prevention of waste, some of the meters which form part of the proposed improvements to the works require to be installed at the time the other improvements are carried out. The installation of meters is estimated to cost Rs. 21,000. It is proposed to provide for the amount as follows :—

	Rs.
Expenditure in England	11,250
Loss on exchange	3,750
Other Indian expenditure	6,000
	21,000

Grand Total .. { Recurring .. Rs. *Nil.*
Non-recurring .. „ 1,36,000

Grand Total (not charged to Revenue) .. { Recurring .. Rs. *Nil.*
Non-recurring .. „ 2,13,000

STATEMENT E.

LISTS OF MAJOR WORKS.

41, Provincial Civil Works.

Executive Division.	Locality.	Name of Work.	Amount of estimate.	Provision proposed.	Remarks.
		Jails.	Rs.	Rs.	
Belgaum ..	Belgaum ..	Quarters for the Medical Officer at the Central Prison.	11,170	11,100	The prison officers are provided with free quarters at the prisons. There are at present none for the Medical Officer who lives in the town three miles away from the prison while his duties require him to reside close to the prison.
		Agriculture.			
Poona Water Works.	Poona ..	Arrangements at the Agricultural College for fire protection.	12,853	12,800	There were two fires on the Agricultural College Estate in the course of about a year. On both the occasions the want of sufficient apparatus and of water for fighting the fire was seriously felt. It is very urgent and imperative that the water main should be extended and nine fire hydrants provided at a cost of Rs. 9,296 and additional tanks erected on the roofs of the buildings at a cost of Rs. 3,557. The various measures for fire protection were considered by the Principal of the Agricultural College and the Sanitary Engineer to Government and the arrangement proposed is the best that can be devised.
		Communications.			
Thana ..		Conversion of Girder bridge into a masonry one over nala No. 43 in mile 5 of the Ulva-Panvel Road.	43,603	30,000	The existing roadway over the bridge is supported on rolled steel girders 8″×6″ weighing 35 lbs. spaced four feet apart with round teak bullies from 4″ to 5″ diameter over them. The existing girders are not strong enough to sustain a moving load of more than two tons and the bullies are all rotten. It is therefore proposed to do away with the girders and bullies and convert the bridge into a masonry one which will necessitate raising the existing approaches. The Ulva-Panvel and the Uran-Panvel Roads cross one and the same stream within half a mile of each other by means of old timber-topped bridges. Both these bridges have become unserviceable and by renewing the bridge on the Ulva-Panvel Road as proposed it would not be necessary to reconstruct the bridge on the Uran-Panvel Road. The latter road may be diverted so that one bridge may serve both the roads which connect Ulva, Mora and Karanja bandars with the important Taluka town of Panvel. The Commissioner, Southern Division, states that the work is of imperative and urgent necessity and request that funds therefore be provided in the Budget for 1926-27.

Executive Division.	Locality.	Name of Work.	Amount of estimate.	Provision proposed.	Remarks.
			Rs.	Rs.	
Kaira and Panch Mahals.		Protecting a portion of the Kaira-Mehmedabad Road and the North West Corner of Kaira Town by constructing groynes in the Watrak river.	25,088	25,000	The tendency of the floods in the Watrak river for the last two years is to cut up the steep left bank along which runs the first mile of the Kaira-Mehmedabad Road and since the last 20 years or more to erode the North West Corner of the Kaira Town. At present a part of the Fort wall and the North West section are threatened and if timely steps to divert the action of the stream is not taken it is very probable that the floods will gradually engulf the road portion and undermine the fort wall and bastion and eventually endanger the safety of the Bharwad Wada situated thereon. Of the three groynes Nos. 1 and 3 are intended to stop further erosion of the left bank and safeguard mile No. 1 of the Kaira-Mehmedabad Road and No. 2 will stop the undermining of the fort wall and North West Bastion.
Thana ..		Improving the Mahim-Vada Road.	32,501	32,500	This road was provincialised in 1921. It forms part of the important east-west, (Palghar-Ghoti) road joining Palghar on the B. B. & C. I. Railway with Ghoti on the G. I. P. Railway. A portion of this road, *viz.*, the Vada-Manor section is one of the links of the through road from Bombay to Ahmedabad. It is bound to rise in importance in the near future. The proposed improvements refer mainly to the timber topped culverts which are fast deteriorating. They are therefore very urgent in the interest of the public safety and must be carried out as soon as possible. The Collector agrees that the work is urgent.
				87,500	

60, Civil Works.

Honourable the Finance Member.. 2,50.
General Administration .. 2,50.

Executive Division.	Locality.	Name of Work.	Amount of estimate.	Provision proposed.	Remarks.
			Rs.	Rs.	
		General Administration.			
Poona ..	Poona ..	Extension of the Council Hall, Poona (including additions and alterations to the existing building).	5,00,000 (Approximate.)	2,50,000 3,50,000	At present the camp clerks are accommodated in a row of rooms in the Council Hall compound while temporary rooms have been provided the other side of the road from the Council Hall for Secretaries, Members and Ministers. The President together with the Council Secretary and the Council office are accommodated on the ground floor on the South Wing of the Council Hall. The General Committee Room and the Library is also accommodated here and the verandah is used as a lobby and refreshment room for the Members. The accommodation is extremely cramped and unsatisfactory both for the President and the Members of the Legislative Council. It is therefore absolutely necessary to provide as soon as possible permanent and sufficient accommodation at the Council Hall.

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Honourable the Minister for Civil Works..1,00.
Communications .. ..1,00.

Executive Division.	Locality.	Name of Work.	Amount of estimate.	Provision proposed.	Remarks.
			Rs.	Rs.	
		Communications.			
Shikarpur Canals.		Improvements to Sukkur-Shikarpur Road.	6,19,457	1,00,000	This is a kacha soft earthen road with sandy portions in some places. Its condition on account of very heavy traffic between Sukkur and Shikarpur(which are towns of commercial importance) is getting from bad to worse. Huge ruts have been formed and the top surface 1' in depth has turned very dusty in several miles. Although grassing is regularly done twice a year it hardly lasts for three or four weeks each time. A sum of about Rs. 14,000 is spent annually on maintenance and repairs to this road, yet it is not possible to keep it in good condition on account of extraordinarily heavy cart traffic. Besides there are several culverts and bridges along the road which are not strong enough for heavy traffic. The road therefore stands in urgent need of substantial improvements by way of metalling the surface. Complaints are being made that Government are doing nothing in the way of improvements to communications in Sind. Projects have been prepared for some roads out of which this one has been picked out as being an important road requiring early attention.

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